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Contents ***Pages***

Part - I **Acts**

Nil

Part - II **Ordinances**

Nil

Part - III **Delegated Legislation**

1. Notification No. G.S.R.20/P.A.1/1914/S.59/Amd.(164)/2026, dated 29.03.2026, containing amendment in the Punjab Liquor License Rules, 1956. ..227-308
2. Notification No. G.S.R.21/P.A.1/1914/Ss.21 and 59/Amd.(78)/2026, dated 29.03.2026, containing amendment in the Punjab Distillery Rules, 1932. ..309-312
3. Notification No. G.S.R.22/P.A.1/1914/Ss.22 and 59/Amd.(33)/2026, dated 29.03.2026, containing amendment in the Punjab Excise Bonded Warehouse Rules, 1957. ..313-314
4. Notification No. G.S.R.23/P.A.1/1914/Ss.34 and 59/Amd.(52)/2026, dated 29.03.2026, containing amendment in the Punjab Liquor Permit and Pass Rules, 1932. ..315-316

5. Notification No. G.S.R.24/P.A.1/1914/Ss.24 and 58/Amd.(53)/2026, dated 29.03.2026, containing amendment in the Punjab Restaurant (Consumption of Liquor) Rules, 1955. ..317-318
6. Notification No. G.S.R.25/P.A.1/1914/Ss.24 and 58/Amd.(54)/2026, dated 29.03.2026, containing amendment in the Punjab Intoxicants License and Sales Orders, 1956. ..319-320
7. Notification No. G.S.R.26/P.A.1/1914/Ss.21 and 59/Amd.(39)/2026, dated 29.03.2026, containing amendment in the Punjab Brewery Rules, 1956. ..321-322
8. Notification No. G.S.R.27/P.A.1/1914/ Ss.31, 32, 34 and 58/Amd.(199)/2026, dated 29.03.2026, containing amendment in the Punjab Excise Fiscal Orders, 1932. ..323-324
9. Notification No. G.S.R.28/Const./Art.309 / Amd.(3)/2026 dated 30.03.2026 containing amendment in the Punjab Civil Services Rules, Volume-II. ..325-326
10. Notification No. G.S.R.29/C.A.59/1988/ Ss.65,111 and 112/Amd./2026 dated 17.03.2026 containing amendment in the Punjab Motor Vehicles Rules, 1989. ..327-328

Part - IV **Correction Slips, Republications and Replacements**

Nil

PART III

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE COMMISSIONER
PUNJAB, PATIALA

NOTIFICATION

The 29th March, 2026

No. G.S.R. 20 /P.A.1/1914/S.59/Amd.(164)/2026.- In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.30/P.A.1/1914/S.9/2025, dated the 9th May, 2025, and all other powers enabling me in this behalf, I, Jitendra Jorwal, IAS, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Liquor License Rules, 1956, namely:-

RULES

1. (1) These rules may be called the Punjab Liquor License (First Amendment) Rules, 2026.

(2) They shall,-

(i) be deemed to have come into force on the5th day of March, 2026, in respect of allotment of L-2/L-14A liquor vends, renewal fee, participation fee, earnest money deposit, security amount, additional security amount, and adjustment thereof in security amount and any other matter incidental and related thereto; and

(ii) come into force on and with effect from the 1st day of April, 2026, in respect of all other matters.

2. In the Punjab Liquor License Rules, 1956 (hereinafter referred to as the said rules), in rule 25,-

(i) for sub-rules (1) and (2),the following sub-rules shall be substituted, namely:-

" (1) The amount of fixed annual license fee and security in respect of different kinds of licenses granted under these rules, shall be such as given in the Table below, namely: -

TABLE

<table>
<tr><th>Serial No.</th><th>Type of License</th><th colspan="4">Rate of License Fee(Rupees Crore)</th><th colspan="2">Security (Rupees)</th></tr>
<tr><td>1</td><td>2</td><td colspan="4">3</td><td colspan="2">4</td></tr>
<tr><td>1</td><td>L-1</td><td colspan="4"></td><td colspan="2"></td></tr>
<tr><td></td><td>i)L-1(IMFL/IFL)</td><td colspan="4">3 crores</td><td colspan="2">-</td></tr>
<tr><td></td><td>ii)L-1(Others)</td><td colspan="4">3 crores</td><td colspan="2"></td></tr>
<tr><td></td><td>iii)L-1PML</td><td colspan="4"><table><tr><th>No.of cases of PML sold by the manufacturing Company through L-1 (PML) during 2025-26</th><th>Annual fixed License fee At the time Of grant of license</th><th>Additional fixed license fee Payable at the time when manufacturing company will choose L-1 (PML)</th><th>Total license fee</th></tr><tr><td>Not supplied P ML in2025-26</td><td>25 lakhs</td><td>15 Lakhs</td><td>40 lakhs</td></tr></table></td><td></td><td>-</td></tr>
</table>

		Upto7 lac cases: 25 lakhs / 15 Lakhs / 40 lakhs More than 7 lac Cases upto10 lac cases: 25 lakhs / 25 Lakhs / 50 lakhs More than10 lac Cases upto 20 lakhs: 25 lakhs / 35 lakhs / 60 lakhs More than 20 lac Cases upto 25 lakhs: 25 lakhs / 45 lakhs / 70 lakhs Above25laccases: 25 lakhs / 55 lakhs / 80 lakhs	
	iv) L-1IMFL/IFL Bonded Ware House	3,00,000	-
	v) L-1 Others Bonded Ware House	3,00,000	
	(vi)ii) L-1PML Bonded Ware House	2,00,000	-
2	**L-1C**		
	License for export of foreign liquor to other countries by a person other than manufacturing units and wholesalers	7,70,000	1000
3	**L-1 CSD Bonded Warehouse**	27,500	-
3A	**L-1CRPF/ ITBP/Paramilitary Forces**	27,500	-
	L-1 CRPF/ ITBP / Paramilitary forces Bonded Warehouse	5,500	
4	**L-2A (Urban &Rural)**	1,650	-
4A	**Sub-vend**		
	Municipal Corporations	3,50,000	-
	Municipal Committees	1,25,000	-
	Rural Areas	60,000	-
	40 degree PML sub-vends	10,000	-
5	**L-2(Airport)**	L-2Airport Group / Vend at Arrival Terminal (Reserve Price) / Vend at Departure Terminal (Reserve Price) / Total for Airport Group (Reserve Price) Mohali: 2.85 crore / 3.85 crore / 6.70 crore Amritsar: 2.22 crore / 3.28 crore / 5.50 crore Others: Shall be notified separately	-
6	**L-2D**	2,00,000	-
7	**L-2E(Model Shop)**	3,50,000	-
7A	**Stand Alone Beer Shops**		
	In Municipal Corporations	30,000	

	In Municipal Committees		
	In Rural Areas		
8	**L-3,L-4&L-5**		
	(i)For hotels having 5 star and 5 star deluxe category certificate	25,00,000	10000
	(ii) For hotels having 4 star category certificate	15,00,000	10000
	(iii) For hotels /restaurants in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda andMohali	7,00,000	10000
	(iv)For hotels/ restaurants in Municipal Corporations other than those mentioned at (iii) above, in Municipal Committees and other areas	4,00,000	10000
	(v)Hardbars in Municipal Corporation areas and those Municipal Councils as notified by the Government from time to time operating upto3:00 AM	2500000.00	
	(v) Hard Bars existing in 5kms adjoining area of Municipal Corporation Areas and in 2 kms adjoining area of Municipal Councils operating upto3:00 AM	2500000.00	
	(v) Open Space Bar and Restaurants in urban areas	12,00,000	
	(vi) Open Space Bar and Restaurants in rural areas	7,00,000	
8A	**L-5C**		
	Additional retail vend of foreign liquor including beer, wine and ready to drink beverages in hotel of 3-star and above category or atits terrace (supplementary to FormL-3,L-4,L-5)	1,32,000	-

8B	**L-5CC**		
	Additional retail vend of foreign liquor including beer, wind and ready to drink beverages in hotel below 3-star category or restaurants or at the ir terrace (supplementary to FormL-3,L-4,L-5 ortoL-4,L-5)	10% of the license fee applicable	
8C	**L-5CCC**		
	Additional place/ counter of bar in banquet halls and conference rooms of 5 star and 5 star deluxe hotels for occasional serving therein	4,40,000	-
9	**L-3A,L-4A&L- 5A**		
	(i) For towns with population of one Lac or more	2,14,500	-
	(ii) For other towns	1,92,500	-
10	**L-5B (Pub License)**		
	(a) Independent License	71,500	10000
	(b) Supplementary License (withL-5, L-5A, L-5C and L- 12C).	71,500	-
12	**L-5D**		
	i) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or Dharamshala, charging upto Rs. 1,00,000/- per function.	55,000	-
	ii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or Dharamshala, chargingRs.1,00,001/-to 2,00,000/-per function.	1,65,000	-

	(iii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre, Dharamshala, charging above Rs. 2,00,000/- per function.	3,30,000	-
	(iv) Serving liquor in places not registered with the Excise and Taxation Department	2.2 lakh per function maximum 20 licenses in one month	-
	(v) Serving liquor in a function at a private place.	3000per day	-
13	**L-5E**		
	(i) Corporation cities and areas.	1,10,000	-
	(ii) All types of Municipal Committees and other areas	66,000	-
14	**L-10C (Micro Brewery)**	6,05,000	-
15	**L-12A(Temporary license)**		
	(a)Minimum fee	27500 per license per day	-
	(b)Maximum fee	165000 per license per day	-
16	**L-12C**		
	(i) Members up to 1000	1,48,500	-
	(ii) Members up to 2000	5,50,000	-
	(iii) Members above 2000	16,50,000	-
17	**L-12E**	55,000	1000
18	**L-17**		
	(i) Denatured Spirit (up to 500 BL)	8,250	2000
	(ii)Exceeding500 BL	14per BL	3000
19	**L-50:-**		
	(i)For One Year	2,500	-
	(ii)For Life Time	15,000	-
20	**L-50A:-**		
	i)Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging upto Rs.1,00,000/- per function.	2000per day per function	-
	ii) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc. Charging Rs. 1,00,001/- to Rs. 2,00,000/- per function.	2000per dayper function	

	iii) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging above Rs 2,00,000/- per function	2000 per day per function	
	(iv) Serving liquor in Places not registered with the Excise and Taxation Department	2000 per day per function (not more than 20 permits shall be issued in one month)	
	(v) Serving liquor in a function at a private place	2000 per day per function	
21	**L-52(Tavern):**		
	(i)PML		
	(a) Urban	55,000	-
	(b) Rural	8,800	-
	(ii)IMFL		
	(a) In Corporation Area where area upto 500 sq ft	80,000	-
	(a1) In Corporation Area where area is between 501 sq ft to 1000 sq ft	1,50,000	
	(a2) In Corporation Area where area is between 1001 sq ft to 2000 sq ft	3,00,000	
	(a3) In Corporation Area where area is above 2001 sq ft	5,00,000	
	(b) Other Urban Area	49,500	-
	(c) Rural	13,200	-

Note: The State Government reserves the right to change the nomenclature of license fee or other levies, payable under the relevant rules.

(2) Special license fee (Cows Welfare Fee) @ Rs1.75per PL of PML, IMFL and IFL, shall be levied at the stage of L-1. The proceeds of special license fee shall be disbursed to the concerned Department from the Consolidated Fund of the State by the Government.";

(ii) in sub-rule (3), after the words and signs "However, the security or additional security amount shall not be utilized for this adjustable license fee.", the following shall be added, namely: -

"Excise Duty at the rate of Rs. 50/- per PL shall be charged at wholesale level and Rs. 50/- per PL shall be charged at manufacturer level. There shall be no excise duty on 40 degree PML at the retail level. The excise duty paid on 40 degree PML quota shall not be adjustable in the license fee."; and

(iii) for sub-rule (4), the following sub-rule shall be substituted, namely:-

"(4) An additional license fee shall be levied at the first stage of sale from a manufacturing unit or importing entity, on PML, IMFL, IFL, Wine, Cider, rum, Gin, Vodka, RTD and other liquor products and Beer, as per the rates given below: -

(i) PML:Rs.22perPL

(ii) IMFL, IFL, Wine, Cider, Rum, Gin, Vodka, RTD and other liquor products:

EDP	Additional License Fee per BL
Upto Rs.1000	Rs.43/-
More than Rs.1000 upto Rs. 2000	Rs.52/-
More than Rs.2000 upto Rs.4000	Rs.90/-
More than Rs. 4000	Rs.130/-

Note: EDP per case of 9BLs shall be considered for this purpose.

(iii) Beer: Rs.27 per BL

This additional license fee shall not be part of the prescribed license fee of the group. ".

3. In the said rules, for rules 30 and 31, the following rules shall be substituted, namely:-
"30. The fixed fee for license in form L-3, L-3A, L-4, L-4A, L-5, L-5A, L-5B, L- 5C, L-5CC, L-5CCC, , L-10C, L-1 (Canteen Store Depot), L-1 (CRPF/ITBP/ Paramilitary Forces) and L-12C, shall be such as given in the Table below, namely:-

TABLE		
Serial No.	**Type of License**	**Fee(in rupees)**
1.	For a License in Forms L-3, L-4 and L-5,-	
	(i) For hotels having 5 star and 5 star deluxe category certificate	Twenty Five Lakh
	(ii)For hotels having 4-star category Certificate	Fifteen Lakh
	(iii)For hotels/restaurants in Municipal Corporations of Ludhiana, Jalandhar,Amritsar, Patiala, Bathinda and Mohali	Seven Lakh
	(iv) For hotels/restaurants in Municipal Corporations other than those mentioned at (iii)above, in Municipal Committees and other areas	Four lakh
	(v)Hard bars in Municipal Corporation Areas and those Municipal Councils as Notified by the Government from time to time operating upto 3:00 AM	Twenty Five Lakh
	(vi) Hard Bars existing in 5 kms adjoining area of Municipal Corporation Areas and in 2kms adjoining area of Municipal Councils Operating upto 3:00AM	Twenty Five Lakh

	(vii) Open Space Bar and Restaurants in urban areas	Twelve Lakh
	(viii)Open Space Barand Restaurants in rural areas	Seven Lakh
2.	For a License in Forms L-3A,L-4A&L-5A,-	
	(i) For towns with population of one Lac or More	Two Lakh Fourteen Thousand and Five Hundred
	(ii)For other towns	One lakh Ninety Two Thousand Five Hundred
3.	For a License in Form L-5B (Pub License)	
	(a)Independent License	Seventy One Thousand and Five Hundred
	(b)Supplementary License(with L-5,L-5A, L-5C and L-12C),	Seventy One Thousand and Five Hundred
4.	For a License in Form L-5C (Additional retail vend of foreign liquor including beer, wind and ready to drink beverages in hotel of 3-star and above category or at its terrace (supplementary to Form L-3,L-4,L-5))	One lakh Thirty Two Thousand
4A	For a license in L-5CC (Additional retail vend of foreign liquor including beer, wind and ready to drink beverages in hotel below 3-star category or restaurants or at their terrace (supplementary to Form L-3,L-4,L-5 or to L-4,L-5)	10% of the license fee applicable
4B	For a license in L-5CCC (Additional place/ counter of bar in banquet halls and conference rooms of 5 star and 5 star deluxe hotels for occasional serving therein)	Four Lakh Forty Thousand
5.	For a License in Form L-10C (Micro Brewery)	Six Lakh Five Thousand
6.	For a License in Form L-12C	
	(i)Members upto1000	One lakh Forty Eight Thousand and Five Hundred
	(ii)Members upto2000	Five Lakh Fifty Thousand
	(iii)Members above2000	Sixteen Lakh Fifty Thousand
7.	For a License in L-1 Canteen Store Depot	Two Lakh Seventy Five Thousand
8.	For a License in L-1 CRPF/ ITBP/ Paramilitary Forces	Twenty Seven Thousand Five Hundred

31. The assessed fee, in rupees, shall be levied on the following rates on Beer, Wine and Ready to drink beverages per bulk litre; and on Indian Made Foreign Liquor, Imported Foreign Liquor including the brands Bottled in Origin and Rum per proof litre, namely:-

KIND OF LICENSES

Kind of Liquor	L-1(IMFL/ IFLandL-1 others)	L-2D	L-3, L-4, L-5 and L-5C	L-3A, L-4A, and L-5A	L-5B	L-1[CSD/L-1 (CRPF/ ITBP/ Para military) and other defence forces]	L-10C (Micro Brewery/ Brewery Pub)	L-12C
Indian Made Foreign Liquor			93.5/- per PL			420/- per PL		93.5/- per PL
Imported Foreign Liquor (Bottled in Origin)	1%of WSP		93.5/- per PL			440/- per PL		93.5/- Per PL
Sweets & Wine	1% of WSP in case of imported Wine		16.5/- Per BL		29.7/-per BL	30/-per BL		16.5/- Per BL
Canned Beer (Light and Strong)	1% of WSP in case of Imported Beer		24.2/- Per BL	24.2/- per BL		85/-per BL		24.2/- Per BL
Beer(Light and Strong)	1% of WSP in case of Imported Beer		24.2/- per BL	24.2/- per BL		85/-per BL		24.2/- Per BL
Cider	1% of WSP in case of Imported Cider		8.8/- Per BL			15/-per BL		8.8/- Per BL
Rum						145/-per PL		
Draught Beer (Strong and Light)					121/- Per BL			
Supplied by Microbrewery(L-10C)					29.7/- Per BL		110/-per BL	
Ready to drink beverages			8.8/- Per BL	8.8/- Per BL	38.5/- Per BL	25 /-per BL		8.8/- Per BL

Note: The assessed license fee shall be payable at the time of issuance of permits to a licensee.".

4. In the said rules, for rules 35 and 36, the following rules shall be substituted, namely:-

" 35.(1) The retail licenses for the financial year 2026-27 shall be offered for renewal to the existing L-2/L-14A retail licensees subject to the following conditions, namely:-

i) The licensee shall deposit 0.6% of prescribed license fee for the year 2026-27, of a group as renewal fee along with the application for renewal.

(ii)An undertaking regarding compliance of the provisions of the Punjab Excise

Act, 1914 (Punjab Act 1 of 1914) and the policy or rules or orders framed there under and the terms and conditions of the license which may be granted, shall be submitted by the applicant along with the application for the renewal of the license.

(2) A renewal fee, as mentioned in sub-rule (1), shall be payable by demand draft drawn in favour of Chief Executive Officer, Excise and Taxation Technical Services Agency (CEO, ETTSA) by the applicant along with the application. The proof of payment shall have to be attached along with the application.

(3) For the financial year 2026-27, the formation of group shall be kept same as was kept in the financial year 2025-26. These groups shall be offered for renewal to the existing retail licensees. Reserve price or prescribed license fee of a group in 2026-27 shall be calculated in the following manner, namely:-

Reserve Price or Prescribed License Fee of the Groups in 2026-27= Discovered license fee of the group in 2025-26+6.5% increase over the discovered license fee of the group in 2025-26.

Illustration: If discovered license fee of the group in 2025-26 was Rs. 100 crores. In case of renewal, prescribed license fee of the group shall be kept at Rs. 106.5 crores (Rs. 100 crores + Rs.6.5 crores) in 2026-27. Renewal fee for the group shall be 0.6% of Rs.106.5 crores i.e Rs. 63.90 lakhs. In case the group, whose discovered license fee of the group in 2025-26 was Rs. 100 crores, is not renewed by the existing licensee, then the reserve price of the group for the purpose of e-tender shall be kept at Rs. 106.5 crores for the year 2026-27.

(4) There shall be 207 Groups excluding L-2 Airport Groups in the entire State. Reserve price of the groups in the financial year 2026-27 shall be as given below:

Serial No.	Name of the Zone	Name of the Range	No. of Groups	Annual Discovered license fees (Rs. crores) 2025-26	Reserve Price(Rs. crores) 2026-27
1	Patiala	Ropar Range	19	1162	1238
		Ludhiana East Range	19	963	1026
		Ludhiana West Range	25	1113	1185
		Patiala Range	21	979	1043
Total Patiala Zone			**84**	**4217**	**4491**
2	Jalandhar	Jalandhar-1Range	12	542	577
		Jalandhar-2Range	13	560	596
		Hoshiarpur Range	13	549	585
		Kapurthala Range	7	323	344
		Amritsar Range	14	649	691
		Gurdaspur Range	12	542	577
Total Jalandhar Zone			**71**	**3164**	**3370**
3	Ferozepur	Ferozepur Range	9	427	455
		Faridkot Range	15	728	775
		Bathinda Range	13	665	708
		Sangrur Range	15	677	721
Total Ferozepur Zone			**52**	**2497**	**2659**
Total State			**207**	**9878**	**10520**

(5) The groups which are not renewed, shall be allotted through e-tender. The procedure of e-tender shall be as per rule 36. A Detailed Notice Inviting Tender (DNIT) in form M-76 shall be issued for inviting bids.

(6) For the smooth implementation of the work of Department of Excise and Taxation, the amount of renewal fee and participation fee shall be deposited with the Excise and Taxation Technical Services Agency (ETTSA) as grant-in-aid.

(7) Rural and urban areas shall remain the same as defined in the financial year 2025-26. There may be a combination of urban and rural areas in a group depending upon the viability of the group. The number of vends allowed to be opened shall be specified at the time of formation of groups. However, the aforesaid number of vends shall be indicative of upper limit, meaning thereby the licensee shall have the discretion in respect of opening of number of vends in a group subject to the same upper limit. In case, the licensee remains unable to open vends or opens less than the upper limit, there shall be no change in the excise revenue including license fee of the allotted group as the opening of vends shall be the sole responsibility of the licensee. The licensee can open the vends in his command area subject to the applicable law in force.

(8) Disposal of left over groups through e-tender

(I) The Groups which are not renewed, shall be allotted through e-tender process on the portal i.e. https://eproc.punjab.gov.in. In such cases, modification of the Group size shall be permissible. Accordingly, for allotment of such a Group, if a situation arises where any inter-se change between revenue limit or addition or deletion of a geographical area is warranted to make it more attractive, then the concerned Deputy Commissioner (Excise)-cum-Collector of the respective zone shall be competent to do the same. In case, any Groups are merged for the purpose of allotment, then the newly formed Group shall be counted as one Group. However, while doing so, Deputy Commissioner (Excise)-cum-Collector of the respective zone shall keep in mind that the total excise revenue from all the left-over Groups of the District or Zone shall remains the same.

In case of a Group remaining un-allotted because of appropriate bids not arriving, the competency to decrease the reserve price of the Group shall vest in the Financial Commissioner (Excise), Punjab, on the basis of recommendations of the Committee consisting of Deputy Commissioner Excise, in-charge of the concerned Zone, Assistant Commissioner Excise in-charge of concerned range and Excise Officer of the concerned Excise District.

Terms and conditions:

(a) Participation fee: The applicant applying for grant of retail licenses (L-2 / L-14A) shall participate in e-tender process by paying a non-refundable participation fee of Rs. 5,00,000/- (Rupees Five Lacs only) per e-tender through online process. The amount of participation fee shall be deposited with the Excise and Taxation Technical Services Agency (ETTSA).

(b) Earnest Money Deposit (EMD): The Bidder shall furnish, as part of its bid, an Earnest Money Deposit(EMD), 3% of reserve price for one group and for more than one group 3% of EMD for each group through online or offline process. In case of unsuccessful Bidder, earnest money shall be refunded after the completion of the tender process. If the applicant does not deposit requisite security or additional security as prescribed by the due dates, the EMD amount shall stand forfeited.

(c) Security Money: A successful applicant shall have to deposit security equivalent to discovered licensee fee for about 55 days i.e. at the rate of 15% of the discovered license fee for a Group, which shall be recovered in the following manner, namely:-

Percentage of Security Amount	**To be deposited by successful bidder**
3%	EMD taken at the time submission of tender will be adjusted in the security.
4%	Within 48 hours of the allotment of the Group
5%	Within 7 days of the allotment of a Group or by 31st March, 2026, whichever is earlier. However, where allotment is made after 31st March, 2026, it shall be payable within 7days of allotment of Group
3%	Latest by 30th April, 2026.

However, the Retail Groups which shall be allotted from 30th March, 2026 to 31st March, 2026, through e-tender, a successful applicant shall have to deposit security equivalent to discovered license fee for about 55 days i.e. at the rate of 15% of the discovered license fee for a Group, which shall be recovered in the following manner, namely:-

Percentage of Security Amount	**To be deposited by the successful bidder**
3%	EMD taken at the time submission of tender will be adjusted in the security.
9%	Within 7 days of the allotment of a Group.
3%	Latest by 30th April,2026

(d) Additional security: In case, the discovered license fee or bid exceeds the reserve price of a Group by 20%, then the successful allottee shall be required to deposit an additional security equivalent to 10% of the difference between the discovered license fee or bid and the reserve price. This additional security shall be paid within 48 hours of the allotment of the Group. This additional security shall be adjustable against the discovered license fee.

(e) Cap on maximum number of groups allotted to a single entity: In case of allotment of leftover groups i.e. groups which are not renewed through e-tender, no entity shall ordinarily be allotted more than five Excise Groups. However, the Financial Commissioner Excise, Punjab, for reasons to be recorded in writing, may increase or decrease this number based on local conditions.

(f) Declaration of successful bidder: Allotment shall be made through e-tender process with the reserve price as the base license fees. In the e-tender process, the highest bidder in e-tender shall be declared successful(H1). However, if there is a single bid in e-tender, such single bidder shall be declared the successful bidder. If H1 fails to deposit the security as well as additional security amount within the prescribed time period, the offer shall pass on to H2 at H1 rates. Similarly, this offer shall keep on passing to subsequent bidders at H1 rates only. In case of such a default by the bidder, he shall be liable to face debarment from holding that particular group and any money including EMD deposited by the entity shall be forfeited.

(g) Evaluation of Bids: Evaluation of the bids shall be carried out by a Tender Evaluation Committee (TEC) consisting of the Assistant Commissioner (Excise) of the concerned Excise Range, Excise Officer of the concerned Excise District and Excise Inspector of the concerned Circle. The concerned District Magistrate of the district himself or his nominee shall act as an Observer during the opening of technical and financial bid covers. The Excise Commissioner, Punjab, may also appoint senior officers to act as the Departmental observers. The concerned Assistant Commissioner (Excise) shall ensure a proper venue for the purpose of evaluation, wherein a computer system, proper internet connectivity, a screen with projector, generator etc. shall be in place. All bidders who wish to be present at the time of evaluation shall be allowed inside the venue on production of the bid acknowledgment. The process of evaluation shall be video-graphed. The Assistant Commissioner (Excise) shall log himself in the presence of the other TEC members. The bids shall be placed and opened in a phased manner. TEC may demand for any document for verification to its satisfaction, if needed. It shall be

the responsibility of the bidder to upload clear and legible copy of all the documents on e-proc at the time of submission of tender. However, in exceptional cases, where the document is not legible and the financial aspect of the bid is not affected, TEC may request for a clear copy of the document. The terms and conditions as mentioned in DNIT shall be applicable.

(h) An applicant entity shall neither have license for manufacturing of liquor anywhere in the State of Punjab nor wholesale liquor license in Punjab through any L-1. Vice – versa conditions shall also apply. A successful applicant shall submit a declaration in the form of affidavit and a certificate to the aforesaid effect, as per books of accounts, duly certified by Chartered Accountant, for the purpose of scrutiny within 48 hours of allotment of the Group.

(i) In order to eliminate the scope of monopoly or oligopoly, no manufacturer of liquor or wholesale license L-1 shall apply for retail vend (L-2/L-14A) and vice versa. In case of retailers and manufacturers or wholesalers being common entities, there is a possibility of formation of cartels leading to overcharging and brand influencing or pushing by entering into exclusivity arrangements with certain brands at the cost of exclusion of others. The retail license holders (L2/L14A) shall not have any manufacturing facilities or distilleries or breweries or wineries anywhere in the State of Punjab either directly or through any sister concern or related entities. For this purpose, sister concerns or related entities shall mean that the entities having common proprietors or partners or directors. The entities shall not have a holding-subsidiary relationship or are not subsidiary of the same holding company. A declaration in the form of affidavit and a certificate duly certified by a Charted Accountant to the aforesaid effect shall be given by L-2/L-14A applicant or bidder.

(j) Genuineness of information: The information as required for this purpose in the application form shall be furnished with complete details truly and faithfully as to enable processing of the applications for grant of L-2/L-14A license. The applicants shall not be entitled to any relief for compensation on account of delay in the finalization of case for grant of L-2/L-14A License.

(k) If a Bidder is found by the Department of Excise to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice during the bidding process, such Bidder shall not be eligible to participate in any tender issued by the Department of Excise for a period of 2 (two) years from the date such Bidder is found by the Department of Excise to have directly or indirectly,

engaged or indulged in any corrupt practices, fraudulent practice, coercive practice, undesirable practice or restrictive practice, as the case may be.

(l) Procedure of e-tender: The detailed procedure of e-tender shall be as per Form M-76.

(m) Eligibility to hold a retail liquor license (L-2/L-14A):

(i) Any private legal entity or individual who has proof of filing Income Tax Returns for the last three assessment years i.e., 2023-24, 2024-25 and 2025-26 shall be eligible to participate in the e-tender. In case of a newly constituted Partnership firm or Limited Liability Partnership (LLP), it shall be eligible only, if, the partners in the partnership firm have proof of filing their individual Income Tax Returns for the last three assessment years.

(ii) The eligibility for an entity to participate in the allotment process shall be the entity having a minimum CIBIL (Credit Information Bureau (India) Limited) score of 600 and a net worth of at least Rs. 60 lakhs. For this, the entity shall produce a Net Worth certificate and CIBIL score, duly certified by a Chartered Accountant registered with ICAI (Institute of Charted Accountants of India) and the Bank respectively.

(iii) Other Documents:

The applicant shall be required to submit the following documents as a part of technical bid along with the application for e-tender online on the portal i.e.***https://eproc.punjab.gov.in,*** namely:

(1) Details of applicant duly filled in Annexure-A of Form M-76.

(2) Proof of deposition or submission of non-refundable participation fee (system generated receipt)

(3) Proof of deposition or submission of EMD prescribed. The proof can be either system generated receipt or receipt from the Assistant Commissioner (Excise) of the concerned range regarding deposit of Demand Draft of EMD prescribed.

(4) PAN card of individual in case of proprietorship firm or Limited Liability Partnership (LLP). In case of partnership firm, partnership deed shall be submitted and PAN cards of all the partners or of the partnership firm or authorized partner shall be submitted. In case of Registered Company or Limited Liability Partnership (LLP) firm etc., Registration Certificate of the firm or company shall be submitted. PAN Card of the Directors or of the company and Authorized

Signatory shall be submitted.

(5) Proof of filing Income Tax Returns for the last three assessment years i.e 2023-24, 2024-25 and 2025-26 of the bidding persons or entity or partners of a firm.

(6) Adhaar card of the bidding persons or entity or partners of a firm.

(7) A Net Worth certificate and CIBIL score as prescribed.

(8) No-dues certificate (in case of existing liquor vend or wholesale licensee) from the concerned range for the previous year.

(9) A duly notarized Affidavit in the format as illustrated in Annexure-B of Form M-76 regarding compliance of various provisions of the Punjab Excise Act, 1914 and rules made there under with respect to grant of license in L-2/L-14A for retail sale of liquor.

(10) The duly filled checklist as per Annexure C of Form M-76-Technical Qualification Criteria shall be uploaded.

Tender shall contain the names of all the partners in case of partnership firm and directors or authorized signatory in case of a company. Tender document shall be signed by all the partners in case of partnership firm and directors or authorized signatory in case of partnership firm or company or Limited Liability Partnership(LLP). Tender shall be accompanied by copy of the partnership deed or registration certificate, as the case may be, duly attested by Chartered Accountant or Company Secretary.

(II) Disposal of cancelled group: In the event of cancellation of the license of a group, the Deputy Commissioner (Excise)-cum-Collector of the concerned zone shall re-allot it through e-tender process, in accordance with the procedure laid down in these rules and at the risk and cost of the licensee, whose license has been cancelled. For allotment of such new license, the security deposit shall be on pro- rata basis in absolute terms. However, the installments shall be co-terminus with the other licenses allotted under these rules, meaning thereby, such new licensee shall have to pay the entire amount of prescribed license fee in the balance number of equal installments due till March, 2026.Therules regarding carry forward of the quota for the relevant group shall be the same as applicable for carry forward of quota for other groups as allotted in the beginning of the financial year2026-27.

(III) Annual quota of 50degree and 65 degree PML for financial year2026-27 shall be 8.790 crores proof litres. Quota of 40 degree PML shall be kept upto 5% of the

Minimum Guaranteed Quota (MGQ) of 50 degree and 65 degree PML of the Group. This quota shall be over and above the Minimum Guaranteed Quota (MGQ) and additional quota of 50 degree and 65 degree PML, to be issued upon the receipt of the request of the licensee as per the provisions of these rules. The annual quota of Punjab Medium Liquor as fixed by the Government shall be distributed by the Excise Commissioner, Punjab to the Deputy Commissioner (Excise)-cum-Collector of the Zones concerned. This quota shall be further distributed by the Deputy Commissioner (Excise)-cum- Collector of the Zones concerned to the Excise Groups. The quota of the Indian Made Foreign Liquor (IMFL), Imported Foreign Liquor (BIO Brands), beer, wine, rum, cider, gin, ready to drink beverages and other liquor products shall not be fixed.

36. Procedure to grant the license through e-tender: The following procedure shall be followed for the grant of liquor licenses i.e. L-2 and L-14A through e- tender, namely:-

(a) The prescribed license fee of such groups shall be the reserve price for the respective groups.

(b) The applicant applying for grant of retail licenses (L-2 / L-14A) shall participate in e-tender process by paying a non-refundable and non-adjustable participation fee per e-tender, as per rule 35, through online process.

(c) In the e-tender process, the highest bidder in e-tender shall be declared successful (H1). However, if there is a single bid in e-tender, such single bidder shall be declared the successful bidder. If H1 fails to deposit the security amount within the prescribed time period, the offer shall pass on to H2 at H1 rates. Similarly, this offer shall keep on passing to subsequent bidders at H1 rates only. In case of default by the H1 bidder and subsequent bidder who accepts H1 rates and then defaults, he may face debarment from holding that particular group in the State and any money including EMD deposited by the entity shall be forfeited.

(d) An entity is free to bid for as many excise Groups, if he so desires.

(e) The bids shall be opened in a pre-determined order to be decided and published by the Excise Commissioner. The evaluation of the bids shall be carried out by the Tender Evaluation Committee (TEC) as constituted by the Excise Commissioner. The concerned District Magistrate of the district himself or his nominee shall act as an Observer. The Excise Commissioner may also appoint some senior officers to act as the departmental observers. The Assistant Commissioner (Excise) shall ensure a proper venue for the purpose of evaluation, wherein a computer system, proper internet connectivity, a screen with projector,

generator etc. shall be in place. All bidders who wish to be present at the time of evaluation shall be allowed inside the venue on production of the bid acknowledgement. The process of evaluation shall be video graphed. The evaluation shall be done by the TEC. The Assistant Commissioner (Excise) shall log himself in the presence of other TEC members. The bids shall be placed and opened in phased manner. TEC may demand for any document for verification, if needed. The terms and conditions as mentioned in Detailed Notice Inviting Tender (DNIT) shall be applicable.

(f) Bidder shall deposit the Earnest Money Deposit (EMD), security and additional security, as per rule 35.

(g) A successful bidder shall have to deposit a security amount as prescribed percentage of the prescribed license fee inclusive of three percent EMD of the Reserve Price fixed for a group. The amount of prescribed license fee shall be paid as per the prescribed schedule. In case of default of security payments as per the prescribed schedule, the EMD shall stand forfeited. Further, in case of such a default by the bidder, any money including EMD deposited by him shall be forfeited.

(h) No entity shall ordinarily be allotted more than five Excise Groups. However, the Financial Commissioner, for reasons to be recorded in writing, may increase or decrease this number based on local conditions.

(i) If the licensee is found being engaged in major malpractices, its entire Excise Group license shall be cancelled immediately and re-tendered thereafter.

(j) The information as required for this purpose in the application form shall be furnished with complete details truly and faithfully as to enable processing of the applications for grant of L-2 or L-14A license. The applicants shall not be entitled to any relief for compensation on account of delay in the finalization of case for grant of L-2 or L-14A License.

(k) If a Bidder is found by the Department of Excise to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice during the bidding process, such Bidder shall not be eligible to participate in any tender issued by the Department of Excise for a period of 2(two) years from the date such Bidder is found by the Department of Excise to have directly or indirectly, engaged or indulged in any corrupt practices, fraudulent practice, coercive practice, undesirable practice or restrictive practice, as the case may be.

(l) In case of unallotted groups, modification of the group size shall be permissible

for tendering purpose. Accordingly, for allotment of such a group, if a situation arises where any inter-se change between revenue limit or addition or deletion of a geographical area is warranted to make it more attractive, then the concerned Deputy Commissioner (Excise)-cum-Collector of the respective zone shall be competent to do the same. In case any groups are merged for the purpose of allotment, then the newly formed group shall be counted as one group. However, while doing so, it shall be kept in mind that the total excise revenue from all the left-over groups of the District or Zone shall remain the same.

(m) In case of a group remaining un-allotted because of appropriate bids not arriving, the competency to decrease the reserve price of the group shall vest in the Financial Commissioner on the basis of recommendations of the Committee consisting of Deputy Commissioner (Excise), in charge of the concerned Zone, Assistant Commissioner (Excise) in charge of the concerned range and Excise Officer of the concerned Excise District.

(n) Every successful allottee shall be required to furnish two sets of surety bond in Form M-75.

(o) The Excise and Taxation Department Development Cess shall be levied on IMFL and imported foreign liquor @ rupees two per proof litre at he stage of issue of permit to L-2 licensees.".

5. In the said rules, in rule 36-A,-

(i) In sub-rule (2), in the Table, in column 3, for the figures and sign "2025-26",the figures and sign "2026-27"shall be substituted; and

(ii) in sub-rule(3),-

(a) in clause (i), in the table, in column 2, for the figures and sign "2025-26",the figures and sign"2026-27" shall be substituted; and

(b) after clause (i), the following clause shall be inserted, namely:-

"(ia) Maximum retail sale price for 40 degree PML shall be fixed as under:

Maximum retail sale price of 40 degree PML=2xMinimum Retail Sale Price.";

(iii) in sub-rule(4),-

(a) for clauses (c) and (d) , the following clauses shall be substituted, namely:-

"(c) In case any manufacturer wants to increase the Ex-Distillery Price (hereinafter referred to as EDP) of IMFL or Beer, such manufacturer shall submit a certificate to the effect that their proposed EDP is either equal to or less than the EDP in other States. The increase in the EDP, after accounting for

the increase in the Excise levies, shall not be more than four percent. There shall be no restriction on the reduction of EDP. The condition of 4% increase shall not apply in case of BIO Brands, subject to the condition that the EDP of such BIO Brands shall be either equal to or less than the EDP of that Brand in the neighbouring States/UTs of Haryana, Rajasthan, Himachal Pradesh, Chandigarh and Jammu and Kashmir. In order to prevent brand pushing and to ensure proper availability of all the BIO Brands in the State, a penalty of Rs. 10 lakh per Brand shall be levied on the manufacturing company if it does not register the BIO Brands available in the aforesaid neighbouring States/U.T.s., in the State of Punjab.

(d) Any new brand/ variant, manufactured/ imported from out of the State of Punjab/ India, seeking for the registration in Punjab for the first time, shall provide the proof of registration/approved EDP in at least 3 States/UT of the Country. The Excise Commissioner reserves the right to impose any additional condition for such registrations. Excise Commissioner may give relaxations in the condition(s)of registration to any 100% Government owned Entity/Undertaking. Wherever any new brand variant (manufactured/ bottled in Punjab) is applied for registration and difference in EDP of the new and existing brand variant is less than equal to 33%, such brand variant shall be registered at the EDP of the existing brand variant. Wherever any new brand variant (manufactured/ bottled in Punjab) is applied for registration and difference in EDP of the new and existing brand variant is more than 33%, such brand variant shall not be treated as brand variant and instead shall be treated deemed to be new brand. Restriction regarding classification of brand variant shall not be applicable on BIO brands."

(b) in clause (e), after the words and sign "for sale in Punjab.", the words, figures and sign" 40 degree PML shall be made available in 180 ML PET bottle." shall be added.

(iv) in sub-rule (6),-

(a) for the words, figures and sign "8.534 crore proof litre", the words, figures and sign"8.790 crore proof litre" shall be substituted;

(b) at the end, for the words and signs "with malafide intent.", the following shall be substituted, namely:-

"with malafide intent and shall also take immediate appropriate punitive as well as corrective action. Quota of 40 degree PML shall be kept upto 5% of the Minimum Guaranteed Quota of 50 degree and 65 degree PML of the

Group. This quota shall be over and above the MGQ and additional quota of 50 degree and 65 degree PML, to be issued upon the receipt of the request of the licensee as per the provisions of the Policy.";

(v) in sub-rule(8), for the figures and sign "2025-26", figures and sign "2026-27" shall be substituted; and

(vi) for sub-rule (9), the following sub-rule shall be substituted, namely:-

"(a) The Minimum Retail Sale Price of PML, IMFL & IFL (BIO Brands) and Beer shall be written in full text, and as per formula prescribed under this rule. However, in case of 40 degree PML, both minimum and maximum retail sale price shall also be fixed as per formula prescribed under this rule. In case of reporting on excessive rates, the Excise Commissioner shall issue directions to keep the rates within the reasonable limits."

(6) In the said rules, in rule 36-AA,-

(i) for sub-rules (2), (3), (4) and (5), the following sub-rules shall be substituted, namely:-

"(2) License fee of retail vends: The retail licenses for the financial year 2026-27shall be offered for renewal to the existing L-2/L-14A retail licensees subject to the following conditions, namely:-

i) The licensee shall deposit 0.6% of prescribed license fee for the financial year 2026-27, as defined in subsequent para, of a group as renewal fee along with the application for renewal.

(ii) An undertaking regarding compliance of the provisions of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914) and the policy or rules or orders framed there under and the terms and conditions of the license which may be granted, shall be submitted by the applicant along with the application for the renewal of the license.

(iii) The allotee shall pay the license fee, the security amount, additional security money and other excise levies as applicable.

Serial No.	Name of the Zone	Name of the Range	No. of Groups	Annual Discovered license fees (Rs. crores) 2025-26	Reserve Price(Rs. crores) 2026-27
1	Patiala	Ropar Range	19	1162	1238
		Ludhiana East Range	19	963	1026
		Ludhiana West Range	25	1113	1185
		Patiala Range	21	979	1043
Total Patiala Zone			**84**	**4217**	**4491**

2	Jalandhar	Jalandhar-1 Range	12	542	577
		Jalandhar-2 Range	13	560	596
		Hoshiarpur Range	13	549	585
		Kapurthala Range	7	323	344
		Amritsar Range	14	649	691
		Gurdaspur Range	12	542	577
Total Jalandhar Zone			**71**	**3164**	**3370**
3	Ferozepur	Ferozepur Range	9	427	455
		Faridkot Range	15	728	775
		Bathinda Range	13	665	708
		Sangrur Range	15	677	721
Total Ferozepur Zone			**52**	**2497**	**2659**
Total State			**207**	**9878**	**10520**

(a) The groups which are not renewed, shall be allotted through e-tender. The procedure of e-tender shall be as per rule 36 of these rules.

(b) **Security and additional security money:** A successful allottee shall pay the following money and additional security money, namely:-

(i). Security Money: Licensee shall have to deposit security equivalent to prescribed/discovered licensee fee for about 55 days i.e. at the rate of 15% of the discovered license fee for a Group, which shall be recovered in the following manner, namely:-

Percentage of Security Amount	**To be deposited by the licensee**
6%	Within 48 hours of the renewal/allotment of the Group
6%	Within 7 days of the renewal/allotment of a Group or by31st March, 2026, whichever is earlier.
3%	Latest by 30th April, 2026.

(ii) Additional security: In case of the retail licensees opting for renewal for the financial year 2026-27, additional security shall be required to be deposited with an increase of 6.5% over and above additional security which was deposited in the financial year 2025-26. This additional security shall be adjustable against the prescribed or discovered license fee.

Illustration: If the group had deposited additional security of Rs. 2 crores in 2025-26, and has opted for renewal for the financial year 2026-27, then it shall be required to deposit additional security of Rs. 2.13 crores (2 crores + 0.13 crores (6.5% of 2 crores)).

(c) **Adjustment of security and additional security:** In case of default in the payment of security or additional security amount by the due dates, the license shall be deemed to be cancelled and the deposited security or additional security or license fee shall be forfeited. 1% of the security money shall be adjusted in

each instalment of license fee payable for the months of August, 2026 and September, 2026, 0.5% of this security money shall be adjusted in instalment of license fee payable for the month of December, 2026.The remaining12.5% of security money shall be adjusted in the license fee for the month of March, 2027. Entire Additional security money, if any, shall be adjusted in the monthly instalment of license fee for the month o f January, 2027. Schedule of adjustment of security money and additional security money is given hereunder:

License fee for the Month of	**Instalment of License Fee in %age of total license fee**	**Adjustment(in% age) against security money/ additional security (if any)**	**Net Instalment of license fee in % of total license fee**
April,2026	7.8	0.0	7.8
May,2026	7.8	0.0	7.8
June,2026	7.8	0.0	7.8
July,2026	7.8	0.0	7.8
August,2026	7.8	1.0	6.8
September, 2026	7.8	1.0	6.8
October, 2026	7.8	0.0	7.8
November, 2026	9.0	0.0	9.0
December, 2026	8.8	0.5	8.3
January,2027	7.8	(Additional security, if any paid)	7.8 minus Additional security, if any
February,2027	5.8	0.0	5.8
March,2027	14.0	12.5	1.5
Total	**100.0**	**15.0 security plus additional security, if any**	**85.0 minus additional security, if any**

(d) Each monthly instalment of the discovered license fee shall be payable by the last day of the same month. In case of late payment of any instalment an interest at the rate of 1.5 percent, per month, to be calculated on daily basis, shall be charged. If the entire license fee for a month is not paid by the 10th day of the next month, the license shall be deemed to have been suspended and a notice for cancellation shall be served upon the licensee. The licensee shall be allowed to open the vends in a Group after payment of all due excise levies, interest, penalty of Rs. two lakh on account of failure to pay the license fee by the due date of payment, and penalty imposed on account of short lifting of MGQ of PML, if any. Further, if after the notice, the licensee fails to pay all the dues including interest and penalty

if any, by the 20th day of the said month, then security deposited shall be forfeited and the license shall be cancelled and re-alloted. The licensee shall also be blacklisted and prohibited from participating in any other allotment process for a period of two years in the State of Punjab. He may, however, at any time, pay the entire amount due, if he so wishes. Payment of instalment fee for the month of March, 2027 shall be paid by 15th March, 2027. In case last day of the payment is a holiday, then the following working day s h a l l be considered as the last day for the payment of instalment of monthly license fee.

(3) Eligibility to hold a retail liquor license(L-2/L-14A).-(i) Any private legal entity or individual shall have the proof of filing Income Tax Returns for the last three assessment years i.e. 2023-24, 2024-25 and 2025-26. In case of a Partnership firm or Limited liability Partnership (LLP), either the entity or all the partners in the partnership firm shall have proof of filing their individual Income Tax Returns for the last three assessment years.

(ii) An entity shall have a minimum CIBIL score of 600anda net worth of atleastRs.60 lakhs. For this, the entity shall produce a Net Worth certificate and CIBIL score, duly certified by a Chartered Accountant registered with ICAI and the Bank respectively.

(iii) An applicant entity shall neither have license for manufacturing of liquor anywhere in the State of Punjab nor wholesale liquor license in Punjab through any L-1. Vice – versa conditions shall also apply. A successful applicant shall submit a declaration in the form of affidavit and a certificate to the aforesaid effect, as per books of accounts, duly certified by Chartered Accountant, for the purpose of scrutiny within 48 hours of allotment of the group.

(iv) No manufacturer of liquor or wholesale license L-1 shall apply for retail vend (L-2/ L-14A) and vice versa. The retail license holders (L2/L14A) shall not have any manufacturing facilities or distilleries or breweries or Wineries anywhere in the State of Punjab either directly or through any sister concern or related entities. For this purpose, sister concerns or related entities shall mean that the entities having common proprietors or partners or directors. The entities shall not have a holding-subsidiary relationship or are not subsidiary of the same holding company. A declaration in the form of affidavit and a certificate duly certified by a Charted Accountant to the aforesaid effect shall be given by L- 2/L-14A applicant or bidder.

(v) Location of vends. (a) The retail vends may be opened in any of the markets, malls, commercial roads or areas, local shopping complexes (LSCs) etc. as long

as the standard rules and regulations of opening a new vend in Punjab is followed which includes restrictions on opening vends within a specified distance of Educational, Religious Institutions etc. The L-2/L-14A retail vend in an Excise Group shall not be located within 100 meters in Rural areas and 50 meters in urban areas from the educational institutions and religious places. The distance shall be measured from the main entrance gate of the institution and the religious place. This provision shall, however, be only for the educational and religious places recognized by the State Government.

(b)The prohibition pertaining to holy Cities notified by the Government from time to time shall be strictly adhered to.

(c) In case of any dispute pertaining to location of vends, the decision of Deputy Commissioner (Excise)-cum-Collector of the concerned Zone shall be final. It shall be the responsibility of the Deputy Commissioner (Excise), In-charge of Zone to ensure strict compliance of the provisions of the Punjab Excise Act, 1914 and the rules made thereunder while granting license for sale of liquor.

(vi) The L-50A permit holder shall be allowed to purchase liquor from any L- 2 or L-14A of the concerned excise district. The rates of liquor to be served in marriage palaces shall be finalized by a committee constituted by the Excise Commissioner, Punjab. These rates shall be prominently printed at the permit downloaded from the departmental website.

(vii) Hotels, clubs and Restaurants, Hard Bars or Beer Bars licensees shall get the supply of liquor from any L-2 licensee of the concerned excise district.

(4) **Hours of sale and dry days: (i)** Sale of PML, IMFL, IFL , Beer and other types of liquor products at retail vends shall be allowed between 09.00 A.M and 12.00 midnight. However, vend located within fifty meters from the main entrance of the Railway stations shall be allowed to operate round the clock by paying annual fee of Rs. five lakh for vend at Railway Station. Hard Bars shall be allowed to operate upto 1:00 AM in Municipal Corporation Areas only. However, the bar timings in the Municipal Corporation Areas and those Municipal Councils, as notified by the Government from time to time, shall be extendable upto 3:00 AM subject to payment of additional license fee of Rs.25 lakhs per annum.Hardbarsexistingin5 kms adjoining area of Municipal Corporation Areas and in 2 kms adjoining area of Municipal Councils shall also be allowed to open upto 3:00 AM subject to payment of

additional license fee of Rs.25 lakhs per annum. The payment shall be made in equal installments per quarter from the date of grant of license. The total fee shall be Rs. 25 lakhs, irrespective of the date of grant of license. Adjoining shortest motorable area shall be measured from the edge of the boundary of MC area towards the premises of such hard bar, excluding the area notified as prohibited area or holy city by the Government, from time to time. L-12A licensee shall be allowed to open between 09.00 A.M and 1.00 am of the following day.

(ii) The Government may declare any day as dry day in accordance with these rules.

(5) **(i)** There shall be 207 Groups excluding L-2 Airport Groups in the State of Punjab. These Groups may cover approximately 6378 vends in the State excluding model shops, sub-vends, stand-alone beer shops (for consumption off the premises) for Indian and imported-beer, Wine, Cider and RTD only, to be opened by Groups. The command area for each excise Group shall be demarcated. In case of rural areas, the revenue limits of the villages shall be the command area. However, the vends may be preferred to be operated at the existing places. The licensee shall be solely responsible to find a suitable place for opening of the liquor vends as prescribed for that excise Group. In case the licensee fails to find a suitable place for opening of his vends in the command area, he shall not be eligible for any rebate or remission of the excise duties or license fee on this account.

(ii) Model Shops: Each excise Group licensee shall open one Model Shop as per norms in Municipal Corporation area, whereas this shall be optional for other areas. Maximum cap on model shops in Municipal Corporation area shall be two. The model shop shall be in addition to the vends already prescribed. This model shop may be permissible within the departmental stores upon the approval by the concerned Deputy Commissioner (Excise)-cum-Collector with the condition that the same shall be allowed only in agreement with the concerned retail L2/L14A licensee of the command area. Minimum Carpet Area of model shop shall be more than 500 sq ft. Rules regarding location of sub-vends shall also be applicable to the location of model shops mutatis mutandis. The annual fee for the grant of model shop shall be Rs. 3.5 lakhs. If the retail licensee does not open the model shop as prescribed, then penalty to the tune of Rs. 3.5 lakhs shall be levied.

(iii) No License shall be granted in the villages where Gram Panchayats have passed resolution regarding closure of the Liquor Vends and the Excise

Commissioner, Punjab has accepted that resolution.";

(ii) in sub-rule (8), for clause(x), the following clause shall be substituted, namely:-

"(x) The retail licenses allotted for the financial year 2026-27 may be renewed on payment of revised license fee and other terms and conditions as prescribed by the State Government.";

(iii) for sub-rule (9), the following sub-rule shall be substituted, namely:-

"(9) Payment of installment of license fee: L-2/L-14A licensees shall pay the amount of license fee month wise in twelve monthly installments as per the schedule given below, namely: -

License fee for the Month of	**Instalment of License Fee in %age of total license fee**	**Adjustment (in % age) against security money/ additional security (if any)**	**Net Instalment of license fee in% age of total license fee**
April,2026	7.8	0.0	7.8
May,2026	7.8	0.0	7.8
June,2026	7.8	0.0	7.8
July,2026	7.8	0.0	7.8
August,2026	7.8	1.0	6.8
September, 2026	7.8	1.0	6.8
October,2026	7.8	0.0	7.8
November, 2026	9.0	0.0	9.0
December, 2026	8.8	0.5	8.3
January,2027	7.8	(Additionalsecurity,ifa ny paid)	7.8minus Additional security, if any
February,2027	5.8	0.0	5.8
March,2027	14.0	12.5	1.5
Total	**100.0**	**15.0 security plus Additional security, if any**	**85.0 minus additional security,ifany";**

(iv) in sub-rule (14), for the figures"6374", figures"6378"shall be substituted;

(v) for sub-rule (15), the following sub-rule shall be substituted, namely:-

"(15)(1) **Sub-vends:**(i)Sub-vends shall be permitted as follows, namely:-

Serial No.	**Area of the Group**	**Numberofsub-vends**	**No. of 40 degree PML sub-vends**
1	Urban Area only	3	2
2	Rural Area only	5	3
3	Combination of Urban Area and Rural Area	5 (subject to maximum 3 in Urban area)	3

Note: In case groups are merged into one group, then the number of sub-vends in the merged group shall be equal to the sum of sub-vends prescribed for the groups being merged.

(ii) The aforesaid number of sub- vends shall be permitted to be opened by the Deputy Commissioner (Excise)-cum-Collector of the respective zone on the recommendation of Assistant Commissioner (Excise), In charge of respective Range, subject to the limitations prescribed under the rules. Groups comprising of rural areas or areas under expansion, shall be allowed to open maximum two additional sub-vends (PML), with the approval of Excise Commissioner, Punjab on the recommendation of concerned Deputy Commissioner Excise, Assistant Commissioner Excise and Excise Officer.

(iii) Sub-vends for exclusive sale of 40 degree PML, shall be opened as per the provisions of 40 degree PML over and above the sub-vends prescribed above. The location of these sub-vends shall be finalized by the Committee headed by the Deputy Commissioner (Excise) of the concerned zone with two Assistant Commissioners (Excise) in the concerned zone as the members, keeping in mind the rules pertaining to the location of sub-vends. The annual fee of 40 degree PML sub-vend shall be Rs. 10,000/- per sub-vend.

(iv) One-time fee for opening sub-vends during the financial year 2026-27 shall be as under:-

Serial No.	**Area**	**Fee per sub-vend (in rupees)**
1	Municipal Corporations	3.5 lakh
2	Municipal Committees	1.25 lakh
3	Rural Areas	60 thousand

(v) If the inter-se distance between two regular vends of the neighbouring Groups is reduced by opening of a sub-vend, then the licensee opting to open that sub-vend shall be required to obtain prior No Objection Certificate from the licensee of such neighbouring Group.

(vi) Sub-vend shall be opened within the command area of the group or zone.

(vii) Sub-vend shall not affect the sale of the adjacent groups or zones.

(viii) Sub-vend shall be opened at the prescribed distance from the approved retail vend.

(ix) If Gram Panchayat of any rural area has any objection on the opening of the sub-vend(s) in that rural area, the Panchayat may put resolution to the Excise

Commissioner for his consideration and decision; and

(x) The provisions regarding opening of the taverns (L-52) attached to the retail vends shall apply mutatis mutandis to sub-vends also.

(2) Stand-alone Beer Shops: In addition to the model shops, for the exclusive sale of Indian and imported-beer, Wine, Cider and RTD only, each Group may open one stand alone vend (for consumption off the premises). It shall be on the pattern of model shops as regards the customer experience. The supply and price of beer, Wine, Cider and RTD shall be on the lines of L-2/L-14A license. The annual fee for the grant of such a stand-alone beer shops shall be Rs. 30, 000 /-. Rules regarding location of sub-vends shall also be applicable to the location of stand-alone beer shops mutat is mutandis.";

(vi) for sub-rule (17), the following sub-rule shall be substituted, namely:-

" (17) (a) During the financial year 2026-27, the licensee shall lift the Minimum Guaranteed Quota (MGQ) of 50 degree and 65 degree PML month wise as under:-

Serial No.	**MONTH**	**PML**
1.	April,2026	8.33%
2.	May,2026	8.33%
3.	June,2026	8.33%
4.	July,2026	8.33%
5.	August,2026	8.33%
6.	September,2026	9.33%
7.	October,2026	9.33%
8.	November,2026	10.33%
9.	December,2026	9.33%
10.	January,2027	9.33%
11.	February,2027	9.33%
12.	Upto15thofMarch,2027	1.37%
Total		100%

Note:

(i) Licensee shall get his retail permits in respect of the prescribed monthly MGQ issued by the last day of each month. It shall be mandatory for the licensee to lift liquor against these issued permits by the 7th day of next month. The lifting for the month of March, 2027 shall be allowed upto 15th March, 2027. However, the last date of lifting for the month of March, 2027 may be extended by a further upto 7

days i.e. upto 22th March, 2027 at the level of Excise Commissioner, Punjab.

(ii) The excise duty paid on the prescribed monthly MGQ of PML shall be adjustable in the monthly installment of license fee for a Group. In case of failure to lift the prescribed quota as per the above schedule, the licensee shall have to pay a penalty of Rs. 20 per PL on the quota that remains un-lifted in the scheduled month and such penalty shall not be adjustable in the license fee. The incidence of duties at manufacturing, wholesaler and retailer ends shall be factored in the instalment of license fee of the month to which the quota pertains. However, in case licensee fails to lift the prescribed monthly MGQ of PML during a particular month, the licensee shall be allowed to lift such un-lifted monthly MGQ of PML only in the following next month and accordingly, the excise duty paid on lifting of such quota of PML shall be adjusted in the monthly installment of the month in which it is lifted.

(iii) Retail licensee shall have the option to lift more quota of PML over and above the prescribed monthly quota out of the total Minimum Guaranteed Quota of PML. However, the excise duty paid on the advance lifting of monthly MGQ shall be adjustable in the relevant month against which advance lifting of PML has been done.

(iv) Apart from the above, any licensee shall also have the option to lift additional quota, at concessional rates of excise duty, after lifting the Minimum Guaranteed Quota (calculated on quarterly basis) of PML after paying all duties, fee etc. defined in the policy. This excise duty, however, shall be payable at the manufacturing and wholesale stages only.

(b) Quota of 40 degree PML shall be lifted in four equal quarterly instalments. The qualifying period and last date of lifting of 40 degree Quota of PML shall be as under:

Serial No.	**Qualifying Period**	**Last date of lifting of 40 degree Quota of PML**
1	1st April, 2026 to 30th June, 2026	30th June, 2026
2	1st July, 2026 to 30th September, 2026	30th September, 2026
3	1st October, 2026 to 31st December, 2026	31st December, 2026
4	1st January,2027to15th March, 2027	15th March,2027.”;

(vii) for sub-rule(19), the following sub-rule shall be substituted, namely:-

"(19) Additional quota of PML with a maximum permissible ceiling of 5% of MGQ per quarter shall be allowed to be lifted and excise duty shall be leviable at

the rate of 50% of excise duty payable at wholesale and manufacture ends only. No duty shall be leviable at the retail stage for lifting of additional quota as prescribed. The excise duty so realized on additional quota of PML shall not form part of the total license fee of the Group. Additional quota of PML shall be allowed to be lifted after the licensee has lifted his Minimum Guaranteed Quota on quarterly basis. The licensee shall further be at liberty to lift even more than 5% additional quota per quarter but the same shall be at normal rates of excise duty. The excise duty paid against this additional quota shall not be adjustable in the license fee. Additional quota shall be lifted as per the table given below, namely:-

Serial No.	**Qualifying Period**	**Last date of lifting of additional Quota of PML**
1	1st April,2026to30th June,2026	30th September,2026
2	1st July,2026to30th September, 2026	31st December,2026
3	1st October, 2026 to 31st December, 2026	20th February,2027
4	1st January,2027to15th March, 2027	20th March,2027";

(viii) for sub-rule (22), the following sub-rule shall be substituted, namely:-

"(22) **Carry forward quota of the unsold stock or quota (all kinds of liquor) of 2025-26 in the next Financial Year in case of retail vends:** Every year, some quantity of liquor remains unsold with the licensee, which he carries forward to the next year. Such licensee may carry it forward to the next year. For this purpose, the licensee shall deposit stock transfer fee @ Rs.2/- per PL on PML, IMFL and IFL (BIO). However, it shall be @ Rs1/- per BL on Beer, Wine, RTD etc. In addition to this, the licensee who is carrying forward his quota of the previous year shall also have to pay the incremental Additional License fee i.e difference of additional license fee prescribed for the financial year 2026-27 over the financial year 2025-26. The penalty for non-declaration of carry forward duty paid quota shall be levied at the rate of Rs. 20 per BL in addition to any differential of additional license fee over the previous financial year and stock transfer fee. Such levies shall be paid by the transferee. The carried forward quota of PML shall not form the part of Minimum Guaranteed Quota of PML. The licensee shall have to submit Brand-wise details of this carry forward quota to the Department in the prescribed proforma within 15 days of the allotment or by 15th of April, 2026 whichever is later. It shall be mandatory for the licensee to submit

the details of the unsold carried forward closing stock in the district office at the end of every month. The outgoing licensee, with the permission of the Department, may transfer this quota to any other licensee as per his choice. The transferee licensee shall pay the prescribed levies on the carried forward quota at the time of applying of permits for the same. Such carried forward stock may be sold upto 31st December, 2026.After 31st December, 2026, the licensee shall not be allowed to sell this quota, and thereafter, the licensee shall have to surrender his unsold stock to the concerned Deputy Commissioner (Excise)-cum-Collector, against which he shall not be allowed to claim refund of any Government revenue paid on such surrendered stock. The Deputy Commissioner (Excise)-cum-Collector shall dispose of such surrendered stock as per the procedure as prescribed by the Excise Commissioner, Punjab.";

ix) for sub-rule (26), the following sub-rule shall be substituted, namely:-

"(26) Treatment of Transfer of closing stock of liquor at whole sale vend on close of the year 2025-26: In case the outgoing wholesale licensee for the year 2025-26 is not granted the license for the financial year 2026-27, then such outgoing licensee shall transfer the stock lying with him on 31-3-2026 to new L-1/s having those brands at the outgoing L-1 licensee. Further, in case the brands in stock at outgoing L-1 licensee, whether granted wholesale license or not in financial year2026-27,are not got approved by the supplier/s for the financial year2026-27,then such brands shall be allowed to be disposed off by any new L-1, treating such brands to be deemed approved. The new L-1 licensee, to whom the stock has been transferred by the outgoing licensee, shall be allowed to sell such stock to the retailers after payment of all the differential excise duty or levies or fees, upto 30th November, 2026. For this purpose, the recipient licensee shall deposit stock transfer fee @ Rs.2/- per PL on PML, IMFL and IFL (BIO). However, it shall be@ Rs1/- per BL on Beer, Wine, RTD etc. However, if the outgoing wholesale licensee is granted license again in the financial year 2026-27, then he may sell his closing stock to the retailers upto 30thNovember, 2026, after paying all the differential duties or levies or fees as defined in this Excise Policy. The outgoing L-1 (Wholesale licensee) shall have to declare his closing stock by 15th April, 2026. This stock has to be uploaded on the e-abkari system after certification by the concerned Assistant Commissioner (Excise), In-charge of range. In the event of not doing so, such wholesale licensee shall not be allowed to sell its closing stock of the year 2025-26 to the retail licenses."; and

(x) after sub-rule (30), the following sub-rules shall be added, namely,:-

"(31) In order to fast track the enforcement activities, the possibility of providing user IDs to Excise Police Personnel on e-sakshya App shall be explored with the Department of Home Affairs.

(32) **Interest on unpaid dues:** If any levy/duty/fee is not paid within prescribed time or due date, interest at the rate of 1.5% per month shall be charged on daily basis for the period of delay on unpaid amount. Further, if there is delay beyond 30 days in discharging of liabilities, provisions of section 36 of the Punjab Excise Act, 1914 shall be implemented.

(33) Last date of recovery of fee pertaining to model shops or stand-alone beer shops or sub-vends or additional godowns or bonded ware houses of L-1s etc.: Licensee fee prescribed for model shops or stand-alone beer shops or sub-vends or additional godowns or bonded ware houses of L-1s etc. shall be deposited latest by 30th June, 2026. In case of delay, penalty to the tune of Rs. 3.5 lakhs or equivalent to fee prescribed, whichever is less, along with interest @ 1.5% per month shall be levied. Further, the licensees shall be allowed to obtain model shops or stand-alone beer shops latest by 30th June, 2026 only.

(34) **Compliance of necessary regulations:** All Licensees will have to comply with necessary regulations like Fire Safety, Building-Bye-Laws, etc. of different Departments at their own risk and cost. The licensee shall ensure compliance of mandatory Employee Provident Fund (EPF) or Employees State Insurance (ESI) regulations.".

7. In the said rules, in rule 37,-

(i) in condition (9), for the second paragraph, except the provisos thereunder, the following paragraph shall be substituted, namely:-

" From1st April to 31st March (both days inclusive) 7.00 AM to12.00 midnight and round the clock in case of 5 star or above category hotels. 7.00 AM to 1.00 AM in case of hard bars in Municipal Corporation areas only by paying prescribed fees. However, the bar timings in the Municipal Corporation Areas and those Municipal Councils as notified by the Government from time to time, shall be extendable upto 3:00 AM subject to payment of additional license fee of Rs.25 lakhs per annum. Hard bars existing in 5 kms adjoining area of Municipal Corporation Areas and in 2 kms adjoining area of Municipal Councils shall also be allowed to open upto 3:00 AM subject to payment of additional license fee of Rs.25 lakhs per annum. The payment shall be made in equal installments per quarter from the date of grant of

license. The total fee shall be Rs. 25 lakhs, irrespective of the date of grant of license. Adjoining shortest motorable area shall be measured from the edge of the boundary of MC area towards the premises of such hard bar, excluding the area notified as prohibited area or holy city by the Government, from time to time. L-12A licensee shall be allowed to open between 09.00 A.M and 1.00 am of the following day . In respect of licenses in Form L-2 and L-14A, the shops shall not be opened before 9.00 AM and after 12.00 PM. The vends located within fifty meters from the main entrance of the Railway Stations shall be allowed to operate round the clock after paying annual fee of rupees five lakh for a vend at Railway Station.";

and

(ii) in condition 28-A, after the words and signs "The pet bottles of only food grade shall be allowed to be used.", the following shall be added, namely:-

"However, 40 degree PML shall be made available in180 ML PET bottle."

8. In the said rules, in rule 38,-

(a) in special condition (1),-

(i) for the figures and sign "2024-25", wherever occurring, the figures and sign "2025-26" shall be substituted.

(ii) for the figures and sign"2025- 26", wherever occurring, the figures and sign "2026-27" shall be substituted; and

(iii) for the words, figures and sign" by 30th June, 2025", the words, figures and signs " by 30th June, 2026" shall be substituted;

(b) in special condition L-2AA, for the figures and signs"1,00,000/-",figures and signs"1,25,000/-"shall be substituted;

(c) in special condition, L-2(Airport), the following special condition shall be added, namely:-

"L-2 (Airport): In order to cater to the demand of the passengers, there shall be airport Groups, consisting of 2 vends, one at arrival terminal and one at departure terminal, inside the premises of airports in Punjab. The applicant for L-2 (Airport) Group/s shall be required to have shops inside the premises of the said Airports. The terms and conditions and license fee of L-2 (Airport) Groups shall be as per the provisions of these rules.";

(d) in special condition (2-D), for the figures and sign"2025-26",figures and sign"2026-27"shall be substituted;

(e) in condition 2 E (Model Shop), in clause (vii), for the word and figure "3 lakhs" wherever occurring, the word, sign and figures"3.50lakhs" shall be substituted;

(f) in condition 2-F, in clause (vii), for the words, figures and signs "Rs.25,000/-", the words, figures and signs "Rs.30,000/-"shall be substituted; and

(g) In special condition 14-B, for clause(vi), the following clause shall be substituted, namely:

"(vi)License fee of 12E license shall be Rs.55,000 in financial year2026-27."

9. In the said rules, for Form M-76, the following Form shall be substituted, namely:-

"FORM M-76

(See rules 35 and 36)

Detailed Notice Inviting Tender (DNIT)

Part-A

Tender Reference No.: DNIT- **Dated:**

Department of Excise, Punjab invites group wise electronic bids (e-bids) for grant of unallotted leftover retail Group Licenses, in Patiala Zone, Jalandhar Zone and Ferozepur Zone, individually for sale of Liquor in the State of Punjab for the year 2026-27. The participation fee, EMD details and time line of Invitation for e-bids are as under:

GOVT. PUNJAB	**Excise Commissionerate** **Department of Excise and Taxation, Punjab** **Excise and Taxation Bhawan, Sector-69, Mohali, S.A.S Nagar** **Phone:0172-2216703** **Email:excomm.pb@punjab.gov.in**
Grant of non-renewed Excise retail Group Licenses for sale of Liquor in the State of Punjab for the year 2026-27.	
Tender Participation Fee	Rs5lakhperbidperGroup(non-refundable) to be paid online.
Earnest Money Deposit (EMD)*	Participant shall submit EMD of 3% of the reserve price for each group. This EMD will be refunded if the applicant does not become successful in the bidding process. If the applicant does not accept the license after the bid becoming successful, within the stipulated time frame, the entire EMD amount deposited shall stand forfeited.
Participation fees and EMD	The EMD is payable online through eproc.punjab.gov.inaswellasthroughDD in favour of CEO,ETTSA, Patiala payable at Patiala. This DD has to be deposited with concerned AC(X) of the range and receipt is to be obtained for uploading in the technical bid cover. Kindly see detailed Excise Policy 2026-27 guidelines for any clarification. Excise

	Policy,2026-27hasbeenuploadedonthe Website of the Department.
Publication of DNIT	
e-Bid submission start date and time	
e-Bid submission end date and time	
Opening of Technical Bid	
Opening of Financial Bid	
Website for downloading the Tender Document, Corrigendum, Addendums etc.	Interested candidates can download the tender Document from: https://excise.punjab.gov.in **and** https://eproc.punjab.gov.in
Contact person name and contact details	

All the tenderers are requested to have Digital Signature Certificate and get themselves registered with the application service provider of NIC. The application service provider of NIC can be contacted for registration, training (if required) on any working day between 9.00AM to 5.00PM at:

HELPDESK

e-tendering System

e-payment related queries

022-27560266,022-27560267,91-22-27560266,67

e-mail:merchant@sbi.co.in,agmgad.lhocha@sbi.co.in

Portal related technical queries 0172-2970263,0172-2970284,

91-62848-84511 (This number can be contacted on Saturday and Sunday) e-mail: eproc@punjab.gov.in

Part-B

General Terms and Conditions for Grant of License

i) Terms and Conditions for grant of license in form of L-2 (Retail Vends of IMFL, IFL, Beer, Wine, Vodka, RTD, Cider, Rum, Gin and other liquor products) and L-14 A (Retail vends of PML) for the Excise Policy Year 2026-27 (from 1-4-2026 to 31-3-2027)

License in Form L-2 for IMFL/IFL & Beer & in Form L-14A for Punjab Medium Liquor in an Excise Group in the State shall be granted by the concerned Deputy Commissioner(Excise)-cum-Collector for 2026-27 (from 01/04/2026to31/03/2027), in accordance with the following terms and conditions:

****

A. General

The annual exercise for formulation of the Excise policy is carried out to lay down the foundation of the expected Excise Revenue, define the route to market and to formalise the supply chain management. The purpose and intent of the excise policy is to maximise the Excise Revenue and also to ensure that the citizens get good quality liquor. The excise policy also ensures that all the stakeholders achieve their potential objectives.

Excise Policies of the last few years brought in several reforms in liquor trade which resulted in substantial increase of revenue. These policies have achieved the desired results and the revenue collection has gone up tremendously. Excise revenue which was around Rs. 6200 crores till financial year 2021-22 has seen a massive jump during the last four financial years. The Excise Policy, 2025-26, envisaged revenue target of Rs. 11,020 crores (revised by Finance Department at Rs. 11200 crores), which will be achieved by 31stMarch, 2026.For the next financial year i.e 2026-27 excise revenue target has been projected at Rs. 12,800 crores.

Excise Policy primarily deals with four sectors i.e retail sector, wholesale sector, manufacturer/importer and other licenses. The Excise Policy for the year 2026-27 continues with reforms initiated in the previous years and bringing in new reforms in the interest of State revenue and stakeholders. The Excise policy for the FY 2026-27 lays down the following measures:

B. Retail Sector

1. Mode of allotment: Following provision was enshrined in Excise Policy, 2025-26:

Retail licenses allotted for the financial year 2025-26 may be renewed for the subsequent period on payment of revised license fee and other terms and conditions as may be prescribed by the State Government.

Accordingly, the retail licenses shall be offered for renewal to the existing L-2/L-14A retail licensees subject to the following:

i)The licensee shall deposit 0.6% of prescribed license fee for the year 2026-27, as defined in subsequent para, of a group as renewal fee along with the application for renewal.

(ii)An undertaking regarding compliance of the provisions of the Punjab Excise Act (Act 1 of 1914) and the Policy/rules/orders framed there under and the terms and conditions of the license which may be granted, shall be submitted by the applicant along with the application for the renewal of the license.

2. Renewal Fee:-A renewal fee, as mentioned in para 1 above, shall be payable by demand draft drawn in favour of CEO, ETTSA by the applicant along with the application. The proof of payment shall have to be attached along with the application.

3. Formation of Groups and fixation of reserve price/ prescribed license fee thereto – For the financial year2026-27,the formation of group shall be kept same as was kept in financial year 2025-26. These groups are being offered for renewal to the existing retail licensees. Reserve price/ prescribed license fee of a group in 2026-27 shall be calculated as given hereunder:

Reserve Price/ Prescribed License Fee of the Groups in 2026-27= Discovered license fee of the group in 2025-26 + 6.5% increase over the discovered license fee of the group in 2025-26.

Illustration: If discovered license fee of the group in 2025-26 was Rs. 100 crores. In case of renewal, prescribed license fee of the group will be kept at Rs. 106.5 crores (Rs. 100 crores + Rs. 6.5 crores) in2026-27. Renewal fee for thegroup will be 0.6% of Rs. 106.5 crores i.e Rs. 63.90 lakhs.

In case the group, whose discovered license fee of the group in 2025-26 was Rs. 100 crores, is not renewed by the existing licensee, then the reserve price of the group for the purpose of e-tender will be kept at Rs. 106.5 crores for the

year2026-27.

There will be 207 Groups excluding L-2 Airport Groups in the entire State as that of last year i.e 2025-26.

Sr. No	Name of the Zone	Name of the Range	No. of Groups	Annual Discovered license fees (Rs. crores) 2025-26	Reserve Price(Rs. crores) 2026-27
1	Patiala	Ropar Range	19	1162	1238
		Ludhiana East Range	19	963	1026
		Ludhiana West Range	25	1113	1185
		Patiala Range	21	979	1043
Total Patiala Zone			**84**	**4217**	**4491**
2	Jalandhar	Jalandhar-1Range	12	542	577
		Jalandhar-2Range	13	560	596
		Hoshiarpur Range	13	549	585
		Kapurthala Range	7	323	344
		Amritsar Range	14	649	691
		Gurdaspur Range	12	542	577
Total Jalandhar Zone			**71**	**3164**	**3370**
3	Ferozepur	Ferozepur Range	9	427	455
		Faridkot Range	15	728	775
		Bathinda Range	13	665	708
		Sangrur Range	15	677	721
Total Ferozepur Zone			**52**	**2497**	**2659**
Total State			**207**	**9878**	**10520**

The groups which are not renewed, will be allotted through e-tender. The procedure of e-tender will be the same as was followed in2025-26.

4. Duties and fee adjustable in prescribed license fee: Excise duty payable on minimum guaranteed quota of PML payable at manufacturer stage, wholesale stage and retail stage will be adjustable in the prescribed license fee of the retail vends. In addition to this, the retail licenseeL-2/L-14A will pay license fee @ Rs.200 per PL at the time of issuance of retail IMFL/IFL passes and @ Rs. 50 per BL at the time of issuance of retail Beer passes. However, aforesaid license fee paid till the last day of a particular month will be adjusted in the prescribed monthly instalment of license fee for that particular month. In case this adjustable license fee exceeds the prescribed monthly license fee in a particular month, it will be adjusted in the instalment of prescribed licensee fee of the subsequent month. At the end of the year, if such adjustable license fee paid exceeds prescribed license fee, no refund will be admissible to the licensee. It is clarified that the security/additional security amount shall not be utilized for this adjustable license fee.

5. Quota of PML, IMFL, IFL and Beer

a. **Quota of PML:** Annual quota of 50 degree and 65degree country liquor (Punjab Medium Liquor) for financial year 2025-26 was fixed at8.534crores

proof litres. Annual quota of 50 degree and 65 degree PML for financial year 2026-27 shall be 8.790 crores proof litres i.e 3% increase over the last year. Quota of 40 degree PML shall be kept upto 5% of the Minimum Guaranteed Quota of 50 degree and 65 degree PML of the Group. This quota will be over and above the MGQ and additional quota of 50 degree and 65 degree PML, to be issued upon the receipt of the request ofthe licensee as per the provisions of the Policy.

b. Quota of IMFL, IFL and Beer

Since the year 2022-23, there has been a paradigm shift in the mode of collection of Excise revenue from "High Duty-Low License Fee" model to "Low Duty -High License Fee" model. The realization of Excise Revenue as a result of this policy, primarily, shifted to the license fee being paid by the retailer. For achieving success in this model, it was felt that quota of IMFL, IFL and Beer being made available to the retailer was opened up so as so to realize the actual potential of the trade and only quota of PML was fixed. The open quota of IMFL, IFL and Beer helped in assessing demand driven potential of different areas across the State. The dynamics of open quota are still in evolving stage and is dependent upon the price differential between the cheap brands of IMFL and PML.

The shift from fixed to open quota system removes the shackles of Government control and introduces the concept of "Free Market System based on demand and supply" in the liquor trade. Now, the liquor trade is being run in accordance with the dynamics of free market, based on consumption pattern. General trade practices also support the free market driven trade practices. This open quota system has realized actual demand and is an improvement over and above the regulated trade system. This system of free market driven trade practice has not only resulted in achieving substantial increase in the overall excise revenue of the State but has also proved to be very successful over the last four years.

Accordingly, Quota for IMFL, Beer and IFL (BIO Brands) shall continue to remain open in the year 2026-27 on similar lines as that of financial year 2025-26. It would, thus, be open for a licensee to lift IMFL, IFL and Beer as per the demand of the market. However, Excise Commissioner, Punjab shall

have overriding powers to put a check on any abnormal lifting of stock with a mala-fide intent. The Collector of the Zones, shall submit monthly report to the Excise Commissioner, Punjab with regard to any excess lifting with malafide intent. The Excise Officer of the concerned area shall have to periodically monitor and review the lifting of quota and compare it with the lifting in the corresponding month of the last year and previous month of the current year. He shall immediately inform the concerned Assistant Commissioner (Excise), in charge of the respective range and Deputy Commissioner (Excise), in charge of the respective zone, about any abnormal lifting of Quota with malafide intent and shall also take immediate appropriate punitive as well as corrective action.

6. Lifting of PML Quota:-During the year 2026-27, the licensee shall lift the Minimum Guaranteed Quota (MGQ) of 50 degree and 65 degree PML month wise as under:-

Sr. No.	MONTH	PML
1.	April,2026	8.33%
2.	May,2026	8.33%
3.	June,2026	8.33%
4.	July,2026	8.33%
5.	August,2026	8.33%
6.	September,2026	9.33%
7.	October,2026	9.33%
8.	November,2026	10.33%
9.	December, 2026	9.33%
10.	January, 2027	9.33%
11.	February, 2027	9.33%
12	Upto 15th of March, 2027	1.37%
Total		100%

Note:

i. Licensee shall get his retail permits in respect of the prescribed monthly MGQ issued by the last day of each month. It shall be mandatory for the licensee to lift liquor against these issued permits by the 7th day of next

month. The lifting for the month of March, 2027 shall be allowed upto 15th March, 2027. However, the last date of lifting for the month of March, 2027 may be extendable by a further upto 7 days i.e. upto 22th March, 2027 at the level of Excise Commissioner, Punjab.

ii. The excise duty paid on the prescribed monthly MGQ of PML shall be adjustable in the monthly installment of license fee for a Group. In case of failure to lift the prescribed quota as per above schedule, the licensee shall have to pay a penalty of Rs. 20 per PL on the quota that remains un-lifted in the scheduled month and such penalty shall not be adjustable in the license fee. The incidence of duties at manufacturing, wholesaler and retailer ends shall be factored in the instalment of license fee of the month to which the quota pertains. *However, in case licensee fails to lift the prescribed monthly MGQ of PML during a particular month, the licensee shall be allowed to lift such un-lifted monthly MGQ of PML only in the following next month and accordingly, the excise duty paid on lifting of such quota of PML shall be adjusted in the monthly installment of the month in which it is lifted.*

iii.Retail licensee shall have the option to lift more quota of PML over and above the prescribed monthly quota out of the total Minimum Guaranteed Quota of PML. However, the excise duty paid on the advance lifting of monthly MGQ shall be adjustable in the relevant month against which advance lifting of PML has been done.

iv. Apart from the above, any licensee shall also have the option to lift additional quota, at concessional rates of excise duty, after lifting the Minimum Guaranteed Quota (calculated on quarterly basis) of PML after paying all duties, fee etc. defined in the policy. This excise duty however shall be payable at the manufacturing and wholesale stages only.

Quota of 40 degree PML shall be lifted in four equal quarterly instalments. The qualifying period and last date of lifting of 40 degree Quota of PML will be as under:

S. No	**Qualifying Period**	**Last date of lifting of 40 degree Quota of PML**
1	1st April,2026 to 30th June,2026	30th June,2026

2	1st July,2026 to 30th September, 2026	30th September,2026
3	1st October, 2026 to 31st December, 2026	31st December,2026
4	1st January,2027 to 15th March, 2027	15th March,2027

7. Additional Quota: On account of price differential between cheap IMFL brands and PML brands, a shift has taken place from cheap IMFL brands to PML brands as per market forces, which necessitated a significant lifting of additional quota of PML in financial year 2025-26 and it also resulted in augmentation of excise revenue. As the same trend is likely to continue, hence, the provision of additional quota of PML may be continued. Additional quota of PML with a maximum permissible ceiling of 5% of MGQ per quarter shall be allowed to be lifted and excise duty shall be leviable at the rate of 50% of excise duty payable at wholesale and manufacture ends only. No duty shall be leviable at the retail stage for lifting of additional quota as prescribed. The excise duty so realized on additional quota of PML shall not form part of the total license fee of the Group. Additional quota of PML shall be allowed to be lifted after the licensee has lifted his Minimum Guaranteed Quota on quarterly basis. The licensee shall further be at liberty to lift even more than 5% additional quota per quarter but the same shall be at normal rates of excise duty. The excise duty paid against this additional quota also shallnot be adjustable in the license fee. Additional quota will be lifted as per the table given below:

S. No	**Qualifying Period**	**Last date of lifting of additional Quota of PML**
1	1st April,2026 to 30th June,2026	30th September,2026
2	1st July,2026 to 30th September, 2026	31st December,2026
3	1st October, 2026 to 31st December, 2026	20th February,2027
4	1st January,2027 to 15th March, 2027	20th March,2027

8. Carry Forward quota of the unsold stock/quota (all kinds of liquor) of 2025-26 in the next Financial Year in case of retail vends: Every year, some quantity of liquor remains unsold with the licensee, which he carries forward to the next year. In this Excise Policy, any licensee can carry it forward to the next year. For this purpose, the licensee shall deposit stock transfer fee @ Rs.2/- per PL

on PML, IMFL and IFL (BIO). However, it shall be @ Rs1/- per BL on Beer, Wine, RTD etc. In addition to this, the licensee who is carry forwarding his quota of the previous year shall also have to pay the incremental Additional License fee i.e. difference of additional license fee prescribed for the year 2026-27 over the financial year 2025-26. The penalty for non-declaration of carry forward duty paid quota will be levied at the rate of Rs. 20 per BL in addition to any differential of additional license fee over the previous financial year and stock transfer fee. Such levies will be paid by the transferee. The carried forward quota of PML shall not form the part of Minimum Guaranteed Quota of PML. The licensee shall have to submit Brand-wise details of this carry forward quota to the Department in the prescribed proforma within 15 days of the allotment or by 15th of April, 2026 whichever is later. It shall be mandatory for the licensee to submit the details of the unsold carried forward closing stock in the district office at the end of every month. The outgoing licensee, with the permission of the Department, may transfer this quota to any other licensee as per his choice. The transferee licensee shall pay the prescribed levies on the carried forward quota at the time of applying ofpermits for the same. Such Carried forward stock can be sold upto 31st December, 2026.After 31st December, 2026, the licensee shall not be allowed to sell this quota, and thereafter the licensee shall have to surrender his unsold stock to concerned Deputy Commissioner (Excise)-cum-Collector, against which he will not be allowed to claim refund of any Government revenue paid on such surrendered stock. The Deputy Commissioner (Excise)-cum-Collector shall dispose of such surrendered stock as per the procedure as prescribed by the Excise Commissioner, Punjab.

9. Excise Duty/ Assessed Fee:-For the year 2026-27, the Excise Duty on all kinds of liquor except PML and IFL shall be charged at the rate of 1% of the wholesale price (WSP) at wholesale stage. Assessed fee at the rate of 1% of the WSP shall be charged on IFL (BIO Brands) at whole sale stage.

Excise duty at the rate of Rs.53/-per PL,Rs.107/-per PL and Rs.107/-per PL shall be charged at retail, wholesale and manufacturer levels respectively, on Minimum Guaranteed Quota of PML. However, this would be part of the total license fee of the Group. If additional quota of PML at concessional rates with a maximum permissible ceiling of 5% of MGQ per quarter is to be lifted, excise duty shall be leviable at the rate of 50% of excise duty payable at wholesale and manufacture ends only but no excise duty shall be leviable at the retail stage for lifting of this

additional quota at concessional rates. Additional quota of PML shall be allowed to be lifted after the licensee has lifted his Minimum Guaranteed Quota on quarterly basis. The licensee shall further be at liberty to lift even more than 5% additional quota per quarter but the same shall be at normal rates of excise duty. The excise duty paid against any additional quota also shall not be adjustable in the license fee.

Excise duty structure of 40 degree PML:

Excise Duty at the rate of Rs. 50/-per PL shall be charged at wholesale level and Rs. 50/- per PL shall be charged at manufacturer level. There will be no excise duty on 40 degree PML at the retail level. The excise duty paid on 40 degree PML quota shall not be adjustable in the license fee.

10. Additional License fee:-An additional license fee will be levied at the first stage of sale from a manufacturing unit/importing entity, on PML, IMFL, IFL, Wine, Cider, rum, Gin, Vodka, RTD and other liquor products and Beer, as per the rates given below:-

	2025-26		**2026-27**	
PML	Rs.22/-perPL		Rs. 22/-perPL	
IMFL,IFL,Wine, Cider,Rum, Gin, Vodka, RTD and other liquor products	EDPuptoRs. 1000	Rs. 37/-per BL	EDPuptoRs. 1000	Rs.43/-perBL
	More than Rs. 1000 but less than Rs. 2000	Rs.45/-per BL	MorethanRs. 1000butless than Rs. 2000	Rs.52/-perBL
	More than Rs. 2000 but less thanRs.4000	Rs.80/-per BL	MorethanRs. 2000butless thanRs.4000	Rs.90/-perBL
	Above Rs. 4000	Rs. 110/-perBL	Above Rs. 4000	Rs. 130 /-per BL
Beer	Rs.22/-per BL		Rs. 27/-per BL	

This additional license fee shall not be part of the prescribed/ discovered license fee of the Group.

11. Security Money: Licensee shall have to deposit security equivalent to prescribed/discovered licensee fee for about 55 days i.e. at rate of 15% of the discovered license fee for a Group, which shall be recovered in the following manner:-

Percentage of Security Amount	**To be deposited by the licensee**
6%	Within48 hours of the renewal/allotment of the Group
6%	Within 7 days of the renewal/allotment of a Group or by31st March, 2026, which ever is earlier.
3%	Latest by 30th April,2026.

Additional security: In case of the retail licensees opting for renewal for the year 2026-27, additional security shall be required to be deposited with an increase of 6.5% over and above additional security which was deposited in 2025-26. This additional security will be adjustable against the prescribed/discovered license fee. *Illustration: If the group had deposited additional security of Rs. 2 crores in 2025-26, and has opted for renewal for the year 2026-27then it will be required to deposit additional security of Rs. 2.13 crores (2 crores + 0.13 crores (6.5% of 2crores)).*

12. Disposal of left over groups through e-tender

The Groups which are not renewed, shall be disposed off through e-tender process as was followed in 2025-26. In such cases, modification of the Group size shall be permissible. Accordingly, for allotment of such a Group, if a situation arises where any inter-se change between revenue limit or addition/deletion of a geographical area is warranted to make it more attractive, then the concerned Deputy Commissioner (Excise)-cum-Collector of the respective zone will be competent to do the same. In case any Groups are merged for the purpose of allotment, then the newly formed Group will be counted as one Group. However, while doing so, Deputy Commissioner (Excise)-cum-Collector of the respective zone has to keep in mind that the total excise revenue from all the left-over Groups of the District/Zone will remain the same.

In case of a Group remaining un-allotted because of appropriate bids not arriving, the competency to decrease the reserve price of the Group shall vest in Financial Commissioner (Excise), Punjab, on the basis of recommendations of the Committee consisting of Deputy Commissioner Excise, in charge of the concerned Zone, Assistant Commissioner Excise in charge of concerned range and Excise Officer of the concerned Excise District.

Terms and conditions:

a. Participation fee- The applicant applying for grant of retail licenses (L-2 / L-14A) shall participate in e-tender process by paying a non-refundable participation fee of Rs. 5,00,000/- (Rupees Five Lacs only) per e-tender through online process. The amount of participation fee shall be deposited with Excise and Taxation Technical Services Agency (ETTSA).

b. **Earnest Money Deposit (**EMD): The Bidder shall furnish, as part of its bid, an Earnest Money Deposit (EMD), 3% of reserve price for one group and for more than one group 3% of EMD for each group through online or offline process. In

case of unsuccessful Bidder, earnest money will be refunded after the completion of the tender process. If the applicant doesnot deposit requisite security/additional security as prescribed by the due dates, the EMD amount shall stand forfeited.

c. Security Money: A successful applicant shall have to deposit security equivalent to discovered licensee fee for about 55 days i.e. at rate of 15% of the discovered license fee for a Group, which shall be recovered in the following manner:-

Percentage of Security Amount	**To be deposited by successful bidder**
3%	EMD taken at the time submission of tender will be adjusted in the security.
4%	Within 48 hours of the allotment of the Group
5%	Within 7 days of the allotment of a Group or by 31st March, 2026, whichever is earlier. However, where allotment is made after 31stMarch,2026, it shall be payable within 7 days of Allotment of Group
3%	Latest by 30th April, 2026.

However, the Retail Groups which shall be allotted from 30th March, 2026 to 31st March, 2026, through e-tender, a successful applicant shall have to deposit security equivalent to discovered license fee for about 55 days i.e. at the rate of 15% of the discovered license fee for a Group, which shall be recovered in the following manner:

Percentage of Security Amount	**To be deposited by the successful bidder**
3%	EMD taken at the time submission of tender will be adjusted in the security.
9%	Within 7 days of the allotment of a Group.
3%	Latest by 30th April,2026

d. **Additional security:** In case, the discovered license fee/bid exceeds the reserve price of a Group by 20%, then the successful allottee shall be required to deposit an additional security equivalent to 10% of the difference between the discovered license fee/bid and the reserve price. This additional security shall be paid within 48 hours of the allotment of the Group. This additional security will be adjustable against the discovered license fee.

e. Cap on maximum number of groups allotted to a single entity: In case of allotment of leftover groups i.e group which are not renewed through e-tender, no entity will ordinarily be allotted more than 5 Excise Groups. However, Financial Commissioner Excise, Punjab, for the reasons recorded in writing may increase or decrease this number based on local conditions.

f. **Declaration of successful bidder:** Allotment will be made through e-tender process with the reserve price as the base license fees. In the e-tender process, the highest bidder in e-tender will be declared successful(H1). However, if there is a single bid in e-tender, such single bidder shall be declared the successful bidder. If H1 fails to deposit the security as well as additional security amount within the prescribed time period, the offer will pass onto H2 at H1rates.Similarly, this offer will keep on passing to subsequent bidders at H1 rates only. In case of such a default by the bidder, he shall be liable to face debarment from holding that particular group and any money including EMD deposited by the entity shall be forfeited.

g. Evaluation of Bids: Evaluation of the bids shall be carried out by a Tender Evaluation Committee (TEC) as consisting of Assistant Commissioner (Excise) of the concerned Excise Range, Excise Officer of the concerned Excise District and Excise Inspector of the concerned Circle. The concerned District Magistrate of the district himself/herself or his/her nominee shall act as an Observer during the opening of technical and financial bid covers. The Excise Commissioner, Punjab, may also appoint senior officers to act as the Departmental observers. The concerned Assistant Commissioner (Excise) shall ensure a proper venue for the purpose of evaluation, wherein a computer system, proper internet connectivity, a screen with projector, generator etc. should be in place. All bidders who wish to be present at the time of evaluation shall be allowed inside the venue on production of the bid acknowledgment. The process of evaluation shall be video-graphed. The Assistant Commissioner (Excise) will log himself in the presence of the other TEC members. The bids shall be placed and opened in a phased manner. TEC may demand for any document for verification to its satisfaction, if needed. It is the responsibility of the bidder to upload clear and legible copy of all the documents on e-proc at the time of submission of tender. However, in exceptional cases, where the document is not legible and the financial aspect of the bid is not affected, TEC may request for a clear copy of the document. The terms and conditions as mentioned in DNIT shall be applicable.

h. An applicant entity shall neither have license for manufacturing of liquor anywhere in the State of Punjab nor wholesale liquor license in Punjab through any L-1. Vice – versa conditions shall also apply. A successful applicant shall submit a declaration in the form of affidavit and a certificate to the aforesaid effect, as per books of accounts, duly certified by Chartered Accountant, for the purpose of scrutiny within 48 hours of allotment of the Group.

No manufacturer of liquor or wholesale license L-1 shall apply for retail vend (L-2/L-14A) and vice versa. This is being incorporated to eliminate the scope of monopoly/oligopoly in the trade. In case of retailers and manufacturers/wholesalers being common entities, there is a possibility of formation of cartels leading to overcharging and brand influencing/pushing by entering into exclusivity arrangements with certain brands at the cost of exclusion of others. The retail license holders (L2/L14A) shall not have any manufacturing facilities/distilleries/breweries/Wineries anywhere in the State of Punjab either directly or through any sister concern/related entities. For this purpose, sister concerns/related entities shall mean that the entities having common proprietors or partners or directors. The entities shall not have a holding-subsidiary relationship or are not subsidiary of the same holding company. A declaration in the form of affidavit and a certificate duly certified by a Charted Accountant to the aforesaid effect shall be given by L-2/L-14A applicant/bidder.

i. Genuineness of information: The information as required for this purpose in the application form shall be furnished with complete details truly and faithfully as to enable processing of the applications for grant of L-2/L-14A license. The applicants shall not be entitled to any relief for compensation on account of delay in the finalization of case for grant of L-2/L-14A License.

j. If a Bidder is found by Department of Excise to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice during the bidding process, such Bidder shall not be eligible to participate in any tender issued by Department of Excise for a period of 2 (two) years from the date such Bidder is found by Department of Excise to have directly or indirectly, engaged or indulged in any corrupt practices, fraudulent practice, coercive practice, undesirable practice or restrictive practice, as the case may be.

k. Procedure of e-tender: The detailed procedure of e-tender is given at Annexure IV.

l. Eligibility to hold a retail liquor license(L-2/L-14A)

i. Any private legal entity or individual who has proof of filing Income Tax Returns for the last three assessment years i.e., 2023-24, 2024-25 and 2025-26 shall be eligible to participate in the e-tender. In case of a newly constituted Partnership firm/LLP, it shall be eligible only, if the partners in the partnership firm have proof of filing their individual Income Tax Returns for the last three assessment years.

ii. The eligibility for an entity to participate in the allotment process shall be the entity having a minimum CIBIL score of 600 and a net worth of at least Rs. 60 lakhs. For this, the entity shall produce a Net Worth certificate and CIBIL score, duly certified by a Chartered Accountant registered with ICAI and the Bank respectively.

iii. Other Documents:

The applicant shall be required to submit the following documents as a part of technical bid along with the application for e-tender online on the portal i.e https://eproc.punjab.gov.in:

a. Details of applicant duly filled in Annexure A given in DNIT.
b. Proof of deposition/ submission of non- refundable participation fee (system generated receipt)
c. Proof of deposition/ submission of EMD prescribed. The proof can be either system generated receipt or receipt from Assistant Commissioner (Excise) of the concerned range regarding deposit of Demand Draft of EMD prescribed.
d. PAN card of individual in case of proprietorship firm/LLP. In case of partnership firm, partnership deed shall be submitted and PAN cards of all the partners or of the partnership firm or authorized partner shall be submitted. In case of Registered Company/ Limited Liability Partnership (LLP) firm etc., Registration Certificate of the firm/ company shall be submitted. PAN Card of the Directors or of the company and Authorized Signatory shall be submitted.
e. Proof of filing Income Tax Returns for the last three assessment years i.e 2023-24. 2024-25 and 2025-26 of the bidding persons or entity or partners of a firm.
f. Adhaar card of the bidding persons/entity or partners of a firm.
g. A Net Worth certificate and CIBIL score as prescribed.
h. No-dues certificate (in case of existing liquor vend/wholesale licensee)

from the concerned range for the previous year.

i. A duly notarized Affidavit in the format as illustrated in Annexure- B annexed to DNIT regarding compliance of various provisions of Punjab Excise Act 1914 and rules made there under with respect to grant of licenseinL-2/ L-14Aforretailsaleofliquor.

j. The duly filled checklist as per Annexure C–Technical Qualification Criteria annexed to DNIT shall be uploaded.

k. Tender shall contain the names of all the partners in case of partnership firm and directors or authorized signatory in case of company. Tender document shall be signed by all the partners in case of partnership firm and directors or authorized signatory in case of partnership firm/ company/ LLP. Tender shall be accompanied by copy of the partnership deed/ registration certificate, as the case may be, duly attested by Chartered Accountant/ Company Secretary.

13. Adjustment of security and additional security: In case of default in the payment of security/ additional security amount by the due dates, the license shall be deemed to be cancelled and the deposited security/additional security/license fee shall be forfeited. 1% of the security money shall be adjusted in each instalment of license fee payable for the months of August, 2026 and September, 2026, 0.5% of this security money shall be adjusted in instalment of license fee payable for the month of December, 2026.The remaining 12.5% of security money shall be adjusted in the license fee for the month of March, 2027. Entire Additional security money, if any, shall be adjusted in the monthly instalment of license fee for the month January, 2027. Schedule of adjustment of security money and additional security money is given hereunder:

License fee for the Month of	**Instalment of License Fee in %age of total license fee**	**Adjustment(in% age) against security money/ additional security (if any)**	**Net Instalment of license fee in % of total license fee**
April,2026	7.8	0.0	7.8
May,2026	7.8	0.0	7.8
June,2026	7.8	0.0	7.8
July,2026	7.8	0.0	7.8
August,2026	7.8	1.0	6.8
September, 2026	7.8	1.0	6.8
October, 2026	7.8	0.0	7.8

November, 2026	9.0	0.0	9.0
December, 2026	8.8	0.5	8.3
January,2027	7.8	(Additional security, if any paid)	7.8 minus Additional security, if any
February,2027	5.8	0.0	5.8
March,2027	14.0	12.5	1.5
Total	**100.0**	**15.0 security plus additional security, if any**	**85.0 minus additional security, if any**

14. Schedule of payment of instalment of prescribed license fee:

14.1 Payment of instalment of prescribed license fee shall be made as per schedule given below:-

License fee for the Month of	**Instalment of License Fee in %age of total license fee**	**Adjustment (in % age) against security money/ additional security (if any)**	**Net Instalment of license fee in % of total license fee**
April,2026	7.8	0.0	7.8
May, 2026	7.8	0.0	7.8
June,2026	7.8	0.0	7.8
July,2026	7.8	0.0	7.8
August,2026	7.8	1.0	6.8
September, 2026	7.8	1.0	6.8
October,2026	7.8	0.0	7.8
November, 2026	9.0	0.0	9.0
December, 2026	8.8	0.5	8.3
January,2027	7.8	(Additional security, if any paid)	7.8 minus Additional security, if any
February,2027	5.8	0.0	5.8
March,2027	14.0	12.5	1.5
Total	**100.0**	**15.0 security plus additional security, if any**	**85.0 minus additional security, if any**

Each monthly instalment of the discovered license fee is payable by the **last day** of the same month. In case of late payment of any instalment an interest at the rate of **1.5 percent**, per month, to be calculated on daily basis, shall be charged. If the entire license fee for a month is not paid by the **10th**day of the **next month**, the license shall be deemed suspended and a notice for cancellation shall be served

upon the licensee. The licensee shall be allowed to open the vends in a Group after payment of all due excise levies, interest, penalty of Rs.2 lakh on account of failure to pay the license fee by the due date of payment, and penalty imposed on account of short lifting of MGQ of PML, if any. Further, if after the notice, the licensee fails to pay all the dues including interest and penalty if any, by the 20th day of the said month, then security deposited shall be forfeited and the license shall be cancelled and re-alloted. The licensee will also be black listed and prohibited from participating in any other allotment process for a period of two years in the State of Punjab. He may, however, at any time, pay the entire amount due if he so wishes. Payment of instalment fee for the month of March, 2027 shall be paid by 15th March, 2027. In case last day of the payment is a holiday, then the following working day will be considered as the last day for the payment of instalment of monthly license fee.

14.2 The Licensee shall make all the payments to the department in connection with the operation of his License through online mode (e-challan) or by bank draft drawn in favour of Assistant Commissioner (Excise) of the concerned range.

14.3 The Licensee shall not be entitled for any interest or any other relief or compensation on account of any delay in the payment of any amount due to him by the Government.

15. Terms and conditions of license in formL-2andL-14AfortheExciseYear 2026-27: License in Form L-2 for IMFL/ IFL and Beer and in Form L-14A for Punjab Medium Liquor in a Excise Group in the State shall be granted by the concerned Deputy Commissioner (Excise)-cum-Collector of the respective zone for the year 2026-27, in accordance with the following terms and conditions:

16. Distribution of retail vends in Punjab

16.1 Rural and urban areas shall remain same as defined in the previous year's excise policy. There can be a combination of urban and rural areas in a Group depending upon the viability of the Group. The number of vends allowed to be opened shall be specified at the time of formation of Groups. However, the aforesaid number of vends shall be indicative of upper limit, meaning thereby the licensee will have discretion in respect of opening of number of vends in a Group subject to the same upper limit. In case, the licensee remains unable to open

vends/ opens less than this upper limit, there will be no change in the excise revenue including license fee of the allotted Group as the opening of vends shall be the sole responsibility of the licensee. The licensee can open the vends in his command area subject to the applicable law in force.

16.2 There shall be 207 Groups excluding L-2 Airport Groups in the State of Punjab. These Groups may cover approximately 6378 vends in the State excluding model shops, sub vends, stand-alone beer shops (for consumption off the premises) for Indian and imported-beer, Wine, Cider and RTD only, to be opened by Groups. The command area for each excise Group shall be demarcated. In case of rural areas, the revenue limits of the villages shall be the command area. However, the vends may be preferred to be operated at the existing places. The licensee shall be solely responsible to find a suitable place for opening of the liquor vends as prescribed for that excise Group. In case the licensee fails to find a suitable place for opening of his vends in the command area, he shall not be eligible for any rebate or remission of the excise duties or license fee on this account.

16.3 Location of Vends: The retail vends can be opened in any of the markets, malls, commercial roads/areas, local shopping complexes (LSCs) etc. as long as the standard rules and regulations of opening a new vend in Punjab is followed which includes restrictions on opening vends within a specified distance of Educational, Religious Institutions etc. As per Punjab Liquor License Rules,1956; Rule 37(9-B), the L-2/L-14A retail vend in an Excise Group should not be located within 100 meters in Rural areas and 50 meters in urban areas from the following:

i. Educational Institutions.

ii. Religious places.

The distance shall be measured from the main entrance gate of the institution and the religious place. This provision shall however be only for the recognised educational & religious places by the State Government.

16.3 A Prohibition in Holy Cities: The prohibition pertaining to holy Cities notified by the Government from time to time shall be strictly adhered to.

In case of any dispute pertaining to location of vends, the decision of Deputy Commissioner(Excise)-cum-Collector of the concerned Zone shall be final. It shall be the responsibility of the Deputy Commissioner (Excise), In-charge of

Zone to ensure strict compliance of the provisions of the Punjab Excise Act, 1914 and Rules made thereunder while granting license for sale of liquor. This shall be subject to the judgment of Hon'ble Supreme Court of India in the case of **CA N6374 os. 12164-12166 of 2016.**

16.4 Sub-vends: Sub-vends shall be permitted as follows:

Area of the Group	Number of sub-vends	No. of 40 degree PML sub-vends
Urban Area only	3	2
Rural Area only	5	3
Combination of Urban Area and Rural Area	5 (subject to maximum 3 in Urban area)	3

Note: In case groups are merged into one group, then the number of sub-vends in the merged group will be equal to the sum of sub-vends prescribed for the groups being merged.

The aforesaid number of sub- vends shall be permitted to be opened by the Deputy Commissioner (Excise)-cum-Collector of the respective zone on the recommendation of Assistant Commissioner (Excise), In charge of respective Range subject to the limitations prescribed under the Rules. Groups comprising of rural areas/ areas under expansion, shall be allowed to open maximum 2 additional sub-vends (PML), with approval of Excise Commissioner, Punjab on recommendation of concerned Deputy Commissioner Excise, Assistant Commissioner Excise and Excise Officer.

In order to provide legitimate liquor in the areas where illicit distillation/ illegal ingress of liquor/ presence of vulnerable sections of the society and offences under Excise Act are large in number, sub-vends for exclusive sale of 40 degree PML, shall be opened as per the provisions of 40 degree PML envisaged in the Policy over and above the sub-vends prescribed above. The location of these sub-vends shall be finalized by the Committee headed by Deputy Commissioner (Excise) of the concerned zone with two Assistant Commissioners (Excise) in the concerned zone as the members keeping in mind the rules pertaining to the location of sub-vends. The annual fee of 40 degree PML sub-vend shall be Rs. 10,000/- per sub-vend.

The one-time fee for opening sub-vends during the year 2026-27 shall be as under:-

Sr. No	Area	Fee per sub-vend
1	Municipal Corporations	3.5 lakh
2	Municipal Committees	1.25 lakh
3	Rural Areas	60 thousand

If the inter-se distance between two regular vends of the neighbouring Groups is reduced by opening of a sub vend, then the licensee opting to open that sub vend shall be required to obtain prior No Objection Certificate from the licensee of such neighbouring Group.

16.5 Model Shops: Each excise Group licensee shall open one Model Shop as per norms in Municipal Corporation area, whereas this shall be optional for other areas. Maximum cap on model shops in Municipal Corporation area shall be 2.The model shop shall be in addition to the vends already prescribed. This model shop may be permissible within the departmental stores upon the approval by the concerned Deputy Commissioner (Excise)-cum-Collector with condition that the same shall be allowed only in agreement with the concerned retail L2/L14A licensee of the command area Minimum Carpet Area of model shop shall be more than 500 sq ft. Rules regarding location of sub-vends shall also be applicable to the location of model shops mutatis mutandis. The annual fee for the grant of model shop shall be Rs. 3.50 lakhs. In the retail licensee does not open the model shop as prescribed, then penalty to the tune of Rs. 3.50 lakhs shall be levied.

16.6 Stand-alone Beer Shops: Furthermore, in addition to the model shops, for the exclusive sale of Indian and imported-beer, Wine, Cider and RTD only, each Group may open one stand alone vend (for consumption off the premises). It shall be on the pattern of model shops as regards the customer experience. As regards the location of such a vend, the provisions governing an opening of a sub-vend shall apply mutatis mutandis. The supply and price of beer, Wine, Cider and RTD shall be on the lines of normal L-2/L-14A.The annual fee for the grant of such a stand alone beer shops shall be Rs. 30,000 /-. Rules regarding location of sub-vends shall also be applicable to the location of stand alone beer shops mutatis mutandis.

16.7: Additional Godown to L-2/L-14A license: Every L-2/L-14A retail licensee may open one godown (carpet area not more than 2000 sq ft.) which will be

attached to one of his retail vends within the command area of his Group. It shall be specifically mentioned in the map of the retail vend. Any transfer of stock from the godown to the retail vends within the Group will be done through e-abkari against transit slip. The annual fee of this godown shall be Rs. 1,25,000/-.

16.8: Last date of recovery of fee pertaining to model shops/stand-alone beer shops/ sub-vends/ additional godowns/ bonded ware houses of L-1s etc.: Licensee fee prescribed for model shops/stand-alone beer shops/additional godowns/ bonded ware houses of L-1s etc. shall be deposited latest by 30th June, 2026. In case of delay, penalty to the tune of Rs.3.5 lakhs or equivalent to fee prescribed whichever is less along with interest @ 1.5% per month shall be levied. Further, the licensees shall be allowed to obtain model shops/stand-alone beer shops latest by 30th June, 2026 only.

16.9 Hours of sale and dry days

16.9.1 Hours of sale: Sale of PML, IMFL, IFL, Beer and other types of liquor products at retail vends shall be allowed between **09.00 A.M and 12.00 midnight.** However, vend located within **50 meters from the main entrance of the Railway stations** shall be allowed to operate round the clock by paying annual fee of Rs. 5 lakh for vend at Railway Station. Hard Bars will be allowed to operate upto 1:00 AM in Municipal Corporation areas only. However, the bar timings in the Municipal Corporation Areas and those Municipal Councils as notified by the Government from time to time will be extendable upto 3:00 AM subject to payment of additional license fee of Rs.25 lakhs per annum. Hard bars existing in 5 kms adjoining area of Municipal Corporation Areas and in 2 kms adjoining area of Municipal Councils shall also be allowed to open upto 3:00 AM subject to payment of additional license fee of Rs.25 lakhs. The payment shall be made in equal installments per quarter from the date of grant of license. It is clarified that the total fee shall be Rs. 25 lakhs, irrespective of the date of grant of license. Adjoining shortest motorable area shall be measured from the edge of the boundary of MC area towards the premises of such hard bar, excluding the area notified as prohibited area/ holy city by the Government from time to time. L-12A licensee shall be allowed to open between 09.00 A.M and 1.00 am of the following day.

16.9.2 Dry Days: The Government may declare any day as dry day in accordance

with the Punjab Liquor License Rules, 1956.

17. Disposal of cancelled Group: In the event of cancellation of the license of a Group, the Deputy Commissioner (Excise) cum-Collector of the concerned zone shall re-allot it through e-tender process, in accordance with the procedure laid down in the Rules and at the risk and cost of the licensee, whose license has been cancelled. For allotment of such new license, the deposit of security and additional security, if any, shall be on pro-rata basis in absolute terms. However, the instalments shall be co-terminus with the other licenses allotted under this policy, meaning thereby, such new licensee will have to pay the entire amount of prescribed license fee in the balance number of equal instalments due till March, 2027. The rules regarding carry forward of the quota for the relevant Group shallbe the same as applicable for carry forward of quota for other Groups as allotted in the beginning of this Excise Policy, 2026-27.

17. Other conditions for Retail/Other Licenses

17.1 L2 licensees are eligible for retail sale of IMFL, IFL, Beer, Wine, RTD, Cider and other types of liquor to individuals and to all license holders of Hotels, Clubs, Restaurants, Permit Holders etc as prescribed in the Act/Rules.

17.2 The L-2/ L14A Licensee shall procure PML, IMFL, IFL, Beer, Wine, RTD, Cider and other liquor products from L-1 Licensee.

17.3 There may be situation that the person may have been allotted multiple Groups and in one or more Groups he has defaulted for the payment of security and additional security (if any) amounts as per schedule. In such a case only the defaulter Group shall be re-allotted.

17.4 No License should be granted in the villages where Gram Panchayats have passed resolution regarding closure of the Liquor Vends and Excise Commissioner, Punjab has accepted that resolution.

17.5 As per Proviso to Rule 36-A (4) of The Punjab Liquor License Rules, 1956, if any un-accounted liquor is detected at any vendor at any place in relation to/possession of the licensee, then the licensee is liable to pay an amount equal to double the amount of excise duty on such liquor and any fee leviable on such liquor in addition to a penalty of Rs ten lakh. Such un-accounted liquor shall be

confiscated and destroyed.

The un-accounted liquor shall mean any liquor which is not meant for sale in Punjab or on any liquor except IFL on which excise duty has not been paid in the State of Punjab and in case of IFL on which prescribed assessed fee at wholesale stage has not been paid in the State of Punjab.

17.6 The licensees will have to ensure compliance of all the terms and conditions of the license including the following:-

a. Timely payment of fees/duties/any other dues.
b. Ensuring no spurious liquor gets sold at the vend.
c. Ensuring no brand pushing to consumers.
d. Ensuring consumers have choice of brands at the vend.
e. Mandatory purchase of supply from L1license holders as prescribed in Punjab.
f. Ensuring no liquor is sold to a person below 25 years of age.

17.7 Hotels, clubs and Restaurants Hard Bars/Beer Bars licensees shall get the supply of liquor from any L-2 licensee of the concerned excise district.

18. Stringent penal action will be taken against the licensee if any of the license conditions are violated. This shall be in addition to immediate closure of the particular vend/Group with no reduction in the total excise revenue of the relevant Group.

19. The licensee shall maintain appropriate records as specified by the Excise Department.

20. The Custom Bonded Warehouse holders of the Companies supplying IFL in Punjab, manufacturers, wholesale and retail licensees shall submit prescribed monthly statement/return of sale and purchase of PML, IMFL, IFL, Beer and other liquor products as the case may be, separately, by the 7th day of every following month electronically on e-Abkari portal.

21. The L-2/L-14A license may be renewed on payment of revised license fee and other terms and conditions as prescribed by the Government.

22. No person to whom License has been granted shall be entitled to claim automatic renewal thereof and no claim shall lie for damages or otherwise in

consequence of any refusal to renew a License on the expiry of the period for which the same remains in force.

23. The licensee shall be required to procure, install and make necessary provisions for IT and non-IT infrastructure at the licensed premises for successful implementation of the IT system introduced by the Excise Department.

24. Prohibition

24.1 In pursuance of the Directive Principles of the State Policy relating to prohibition as contained in Article 47 of the Constitution of India, the Government may issue orders and directions from time to time and such orders and directions shall be binding on the Licensee and no compensation shall be payable on that account. It is also clarified that the Liquor vends/Groups which have been closed under any other act for any violation/breach, then the licensee shall not be entitled to get any claim in respect of License fee and excise levies.

24.2 The Licensee shall inter-alia abide by the following prohibitory measures namely:

a. It will be mandatory for the bar licensees to provide and implement the facility of alcometer to the consumers for voluntary assessment of alcohol level at the Bar licenced premises of the hotels/ restaurants serving alcohol and a signage at the proper place displaying the slogan thereof 'Be Safe-Don't Drink and Drive'.

b. The retail licensees shall display a notice board prominently in front of the licensed premises declaring that "Drinking of Liquor is injurious to Health". As per Narcotics Control Bureau, Ministry of Home Affairs, Government of India, all Hotels/Pubs/Bars/Restaurants/Cafes etc shall display the sign boards mandatorily at entry as under:-

"Consumption & Trafficking of Narcotic Drugs & Psychotropic Substances is Prohibited in Law and Punishable with Rigorous Imprisonment and Fine."

c. The size of the sign boards on the vends shall be not more than that of the

width of the shop.

d. The Licensee shall neither sell liquor to persons who are below the prescribed age nor shall employ for sale or service of liquor to any person under the age of 25 (twenty five) years and same shall be displayed at the conspicuous place in the bar premises.

e. No person shall print or publish in any newspaper, book, standees, booklet, leaflet or any other publication, on social media, or otherwise display or distribute any advertisement or other material soliciting the use of or offering any liquor or intoxicating drug or any other product having nomenclature similar to a liquor brand.

25. Furnishing of information: The Licensee shall be bound to furnish any information in connection with L-2/L-14A License truly and faithfully within the time prescribed by the Excise Commissioner or the Deputy Commissioner (X) or Assistant Commissioner (Excise) or Excise Officer or Excise Inspector. Any refusal to furnish the information, furnishing of false information or non-compliance of the orders will be regarded as breach of the Terms and Conditions of the License. Breach of Terms and conditions may also result in non-issue of Transport Permits or suspension/cancellation of License.

26. Power to suspend or cancel license and forfeiture of security

26.1 The Authority granting L-2/L-14Alicense may suspend or cancel the license as per provisions of the Punjab Excise Act, 1914 and rules made there under.

26.2 The Licensing Authority may order forfeiture of part or whole of Security Amount in case of breach of any of the Terms and Conditions of L-2/L-14A License.

26.3 In case of a surrender of a retail license by a licensee, the security deposit shall be forfeited and the Excise Group will be re-alloted and the said licensee will also be prohibited from participating in any other allotment process for a period of two years. In case the Government suffer any loss of revenue on account of re-allotment, it shall be recovered as excise arrear from the person who has surrendered such license.

26.4. The provisions of the Punjab Excise Act, 1914 and the Punjab Liquor License Rules,1956 and all orders/directions issued there under shall be deemed to

form an integral and inseparable part of the Terms and Conditions as if they were expressly set out in the Terms & Conditions for grant of L-2/L-14A license. All other conditions of Rules/ Orders of Excise Department shall apply mutatis mutandis. Applicants are also hereby advised to access, read and understand the same before applying for the license.

27. L-2 D License-Fresh L-2D license shall be granted only to the existing L-2/L-14 A of financial year 2026-27 within the command area of his Group. The existing stand alone L-2D Licenses which were granted prior to 31st March, 2021 may be renewed. L-2 D licensee will be allowed to sell imported Wine, imported beer, imported Cider, imported RTD and Indian WinehavingEWPofRs.4000 per case and above. The annual license fee of L-2D license shall be Rs. 2 lakhs.

28. L-2 (Airport) :-In order to cater to the demand of the passengers, there will be airport Groups, consisting of 2 vends, one at arrival terminal and one at departure terminal, inside the premises of airports in Punjab. The applicant for L-2 Airport Group/s will be required to have shops inside the premises of the said Airports. The terms and conditions and license fee of L-2 (Airport) Groups has been notified.

29. Issue of invoice:- All the retail licensees shall issue sale invoices.

30. The Minimum Retail Sale Price of PML, IMFL & IFL (BIO Brands) and Beer will be written in full text, and as per formula derived as in Annexure-III. In case of 40 degree PML, both minimum and maximum retail sale price shall also be fixed as per Annexure-III. The Government may intervene to keep the prevailing prices under check.

31. Special License Fee (Cows Welfare Fee): Special license fee @ Rs 1.75 per PL of PML, IMFL and IFL, will be levied at the stage of L-1. The proceeds of special license fee will be disbursed to the concerned Department from the Consolidated Fund of the State by the Government.

32. Transfer/sale of unsold/un-lifted quota of PML:

The licensee shall be allowed to transfer or sell the unutilized Punjab Made Liquor (PML) quota of the Group to another Group. This facility shall be available to the retail licensees through e-abkari portal. The procedure for the same will be prescribed by the Excise Commissioner, Punjab.

33. Transfer of Excise Group:-

The successful allottee or licensee, shall have the option to get the allotment/license of complete Group as a whole, transferred before or after the grant of license on the following terms and conditions, namely:-

(i) The successful allottee or licensee shall be required to deposit Rs. 10 lakh as transfer fee.

(ii) The successful allottee or licensee should not be a defaulter for causing revenue loss to the State revenue in any manner at the time of transfer of license.

(iii) Only one transfer will be allowed during the financial year.

(iv) Before transfer of allotment/ license of the said Group, the transferee, shall submit all the documents, prescribed under the Excise Policy or the Act or the Rules.

(v) The request made by the successful allottee or licensee, for the transfer of allotment/license, shall be subject to the approval by the Excise Commissioner, Punjab.

34. Interest on unpaid dues:

If any levy/duty/fee is not paid within prescribed time/due date, interest of 1.5% per month shall be charged on daily basis for the period of delay on unpaid amount. Further, if there is delay beyond 30 days in discharging of liabilities, provisions of section 36 of Punjab Excise Act, 1914 will be implemented.

Part-C

DETAILED PROCEDURE FOR PARTICIPATION IN E-TENDER:

1. PROCEDURE TO APPLY

a. **The applicants can participate in e-tender for each group through the website https://eproc.punjab.gov.in which enables the bidders to view and download, and to submit e-Bids online upto the last date and time mentioned in e-tender document.**

b. The applicant applying for grant of L-2/L-14A License shall participate in e-tender of each group by paying a non-refundable participation fee of Rs. 5,00,000/- (Rupees five Lakhs only) through online process.

c. The Bidder shall furnish, as part of its bid, an Earnest Money Deposit(EMD),3% of reserve price for one group and for more than one group3% of EMD for each group through online as well as offline process. In case of unsuccessful Bidder, earnest money will be refunded after the completion of the tender process. If the applicant doesnot deposit the requisite security/additional security as per schedule, the EMD amount shall stand forfeited.

d. **Documents required to be uploaded by the applicant**: The applicant shall be required to upload the following documents along with the application as requirement for evaluation of the bidders in technical qualification bid:-

i. Details of applicant duly filled in Annexure A given in DNIT.
ii. Proof of deposition/ submission of non- refundable participation fee (system generated receipt)
iii. Proof of deposition/ submission of EMD prescribed. The proof can be either system generated receipt or receipt from Assistant Commissioner (Excise) of the concerned range regarding deposit of Demand Draft of EMD prescribed.
iv. PAN card of individual in case of proprietorship firm. In case of partnership firm, partnership deed shall be submitted and PAN cards of all the partners or of the partnership firm shall be submitted. In case of Registered Company/ Limited Liability Partnership (LLP) firm etc., Registration Certificate of the firm/ company shall be submitted. PAN Card of the Directors or of the company and Authorized Signatory shall be submitted.
v. Proof of filing Income Tax Returns for the last three assessment years i.e. 2023-24.2024-25and 2025-26 of the bidding persons/ entity or partners of a firm.
vi. Adhaar card of the bidding persons/entity or partners of a firm.
vii. A Net Worth certificate and CIBIL score as prescribed.
viii. No-dues certificate (in case of existing liquor vend/wholesale licensee) from the concerned range for the previous year.
ix. .A duly notarized Affidavit in the format as illustrated in Annexure-B regarding compliance of various provisions of Punjab Excise Act 1914and rules made thereunder

with respect to grant of license in L-2/ L-14A for retail sale of liquor.

x. The duly filled checklist as per Annexure C–Technical Qualification Criteria shall be uploaded.

xi. Tender shall contain the names of all the partners in case of partnership firm and directors or authorized signatory in case of company. No tender shall be entertained if it is not signed by all the partners in case of partnership firm and directors or authorized signatory in case of company. Tender shall be accompanied by copy of the partnership deed/ registration certificate, as the case may be, duly attested by Chartered Accountant/ Company Secretary.

e. All pages of the documents submitted by the bidder shall be signed by the authorized signatory and shall also be affixed with the applicant entity's stamp.

f. The registered bidder shall also be required to sign, scan and upload all pages of this tender document acknowledge in the following:-

i) The bidder accepts all the terms and conditions as per the tender document and shall be bound to comply with the same.

ii) Bidder or his associate is familiar with and understands the e-tender process on website and has the technical knowledge and human resources to participate in e-tender/auction process;

iii) Bidder has access to hardware and internet connectivity for participating in e-tender process;

iv) Bidder shall honor each bid digitally signed and submitted by the bidder in e-tender;

v) The onus of online application and submission of genuine, stipulated documents during registration lies on the bidder;

vi) In case of any grievances arising in course of the e-tender in process, the Bidder shall abide by the decision of the Excise Commissioner.

g. The information as required for this purpose in the application form shall be furnished with complete details truly and faithfully as to enable processing the applications for grant of L-2/L-14A license. The applicants shall not be entitled to any relief for compensation on account of delay in the finalization of case for the grant of L-2/L-14ALicense.

2. PREPARATION AND SUBMISSION OF BIDS IN A TWO COVER TENDER

a. Documents constituting the 2 cover e-Bid: The two cover e-Bid prepared by the bidder shall comprise of the following components:

I. Technical bid:

a. The bidder shall upload signed and scanned copy of the technical bid format as annexed as Annexure E (along with each tender) as proof of technical qualification.

i) Name of the bidder:

ii) Name of group applied for.

b. Participation fee Deposit Details–Scanned copy of the system generated receipt of participation fee for the group the bidder wishes to participate in. It is clarified that the participation fee has to be paid separately for each tender for all independent groups.

c. Earnest Money Deposit Details– Scanned copy of the system generated receipt or offline receipt given by Assistant Commissioner (Excise) of the concerned range of Earnest Money Deposit for the group the bidder wishes to participate in. It is clarified that the Earnest Money Deposit has to be paid separately for each tender for all independent remaining groups.

d. Technical Qualification Documents-Scanned copies of required documents/ affidavits/ undertakings in PDF format as mentioned in tender document.

In case, a bidder wants to bid for more than one group, then he/she shall have to upload the complete technical qualification documents for each group.

e. It is reiterated that the bidder shall upload the proof of deposit of participation fee for each group and the details of the EMD deposited for each group applied by him.

f. For preparing the technical qualification bid, the Bidders are advised to thoroughly examine this E-Tender document in detail. Any deficiencies in providing the information required may result in rejection of the bid.

g. Technical qualification bid shall not include any financial information. Bid which encloses financial bid information/ part of financial bid in the technical qualification bid shall be rejected out rightly by Department of Excise as being non- responsive.

h.

ii. Financial Bid–The bidder shall upload the financial bid in the format as annexed as **Annexure F**

i) Financial Quote: In the prescribed format (Specimen format) as under to be filled and uploaded:

Sr. No.	**Name/ Number of the Group**	**Reserve license fee for group (in figures) (in Rs. Crores)**	**Quoted license fee (In Figures) To be entered by the Bidder in Rs. Crores.**	**Quoted License Fees (in Words) in Rs Crores**

(ii) The e-bid quoted by the Bidder shall remain firm (fixed) during the entire tender process and shall not be subject to any variation on any account.

e-Bid Currency: The prices quoted in the financial bid shall be in Indian Rupees only. Financial bid in any currency other than Indian Rupee (INR) shall be treated as non-responsive and hence shall be rejected.

Formats and Signing of e-Bid:

a) The bidder shall prepare one electronic copy each of the Stage 1: Technical bid and Stage 2: Financial bid separately.

b) The e-Bid document shall be digitally signed, at the time of uploading, by the Authorized Signatory of the bidder to bind the bidder to the award of the license.

Submission of e-Bid: The bid submission module of Punjab e-tender procurement website<<https://eproc.punjab.gov.in>>enables the bidders to submit the e-Bid online in response to the E-Tender published by the Department of Excise.

ii) Bid submission can be done only from the bid submission start date and time till the bid submission end date and time given in the e- Tender. Bidder should start the bid submission process well in advance so that they may submit their e-Bids in time.

iii) The bidder should submit their e-Bid considering the server time displayed in the e-tender website<<https://eproc.punjab.gov.in>>. This server time is the time by which the e-Bid submission activity will be allowed till the permissible time on the last/end date of submission indicated in the e-Bid schedule.

iv) Once the e-Bid submission date and time is over, the bidder cannot submit his e-Bid. For delay in submission of e-Bid due to any reasons, the bidder shall only be held responsible.

The bidder must follow the following instructions for submission of their e-Bid:

i) For participating in e-Bid through the e-Bidding system, it is necessary for the bidder to be the registered users of thee-tender websitehttps://eproc.punjab.gov.in.Thebiddermust obtain a user login-ID and password by registering himself with Punjab Government e- procurement portal/ e-tender website if he has not done so previously for registration.

ii) In addition to the normal registration, the bidder must register with his/her digital signature certificate (DSC) in the e-Bidding system and subsequently he/she will be allowed to carry out his/here-Bid submission activities. Registering the digital signature certificate (DSC) is a one-time activity. Before proceeding to register his/her DSC, the bidder should first log on to the e-Bidding system using the user login option on the homepage with the login Id and password with which he/she has registered.

iii) For successful registration of DSC one-tender website <<https://eproc.punjab.gov.in>> the bidder must ensure that he/she should possess class-3

DSC issued by any certifying authorities approved by controller of certifying authorities, Government of India, as the e-tender website<<https://eproc.punjab.gov.in>> is presently accepting DSC issued by these authorities only. The Bidder can obtain user login ID and perform DSC registration exercise given above even before the e-Bid submission date starts. The Department of Excise shall not be held responsible for want of DSC registration.

iv) The bidder is advised to familiarize himself with all the processes and procedure for submitting of the e-bids by going through the relevant sections on https://eproc.punjab.gov.in portal.

Deadline for submission of e-Bid: E-Bid (Technical and Financial) must be submitted by the bidder at e-tender website <<https://eproc.punjab.gov.in>> not later than the time specified on the prescribed date (as the server time displayed in the e-procurement website). Department of Excise may, at its discretion, extend this deadline for submission of e-Bid by issuing and publishing a corrigendum on Department of Excise's website and e- tender website; in such case all rights and obligations of the Department of Excise and the bidders previously subject to the deadline will thereafter be subject to the deadline as extended.

f) LATE BID

The server time indicated in the bid management window on the e-tender website <<https://eproc.punjab.gov.in>> will be the time by which the e-Bid submission activity will be allowed till the permissible date and time scheduled in the e-Bid.

Once the e-Bid submission date and time is over, the Bidder cannot submit his/her e-Bid. Bidder must start the bid submission well in advance so that the submission process passes off smoothly. The Bidder will only be held responsible if his/ her e-Bid is not submitted in time due to any of his/ her problems/faults, for whatsoever reason, during e-Bid submission process.

g) WITHDRAWL OF E-BID

At any point of time, a Bidder can withdraw his/here-Bid submitted online before the bid submission end date and time as per the procedure laid down on Punjab e-procurement portal<<https://eproc.punjab.gov.in>> However, the participation fee in such cases shall be forfeited.

h) EVALUATION OF E-BIDS IN E-TENDER PROCESS

Allotment will be made through e-tender process with the reserve price as the base license fees. In the e-tender process, the highest bidder in e-tender will be declared successful(H1). However, if there is a single bid in e-tender, such single bidder shall be declared the successful bidder. If H1fails to deposit the security amount within the prescribed time period, the offer will pass on to H2at H1 rates. The similarly, this offer

will keep on passing to subsequent bidders at H1rates only. In case of such a default by the bidder, he shall be liable to face debarment from holding that particular group in the State and any money including EMD deposited by him/her shall be forfeited.

The evaluation of the bids shall be carried out by a Tender Evaluation Committee (TEC) as consisting of Assistant Commissioner (Excise) of the concerned Excise Range, Excise Officer of the concerned of the Excise District and Excise Inspector of the concerned Circle. The concerned District Magistrate of the district himself/herself or his/her nominee shall act as an Observer. The Excise Commissioner may also appoint some senior officers to act as the departmental observers.

The Assistant Commissioner (Excise) shall ensure a proper venue for the purpose of evaluation, wherein a computer system, proper internet connectivity, a screen with projector, generator etc. should be in place. All bidders who wish to be present at the time of evaluation shall be allowed inside the venue on production of the bid acknowledgment. The process of evaluation shall be video-graphed. The evaluation shall be done by the TEC. The Assistant Commissioner (Excise) will log himself in the presence of the other TEC members. The bids shall be placed and opened in a phased manner. TEC may demand for any document for verification, if needed.

To evaluate the Tender, Department of Excise shall constitute Tender Evaluation Committees (TEC) at the AC(X) level. The Evaluation Committee shall evaluate the Technical and Financial bids as per the following process:

Tender Evaluation Committee will evaluate and compare the bids that have been determined to be substantially responsive.

To establish the Bidder's qualification and eligibility, the evaluation of the bids will be done in two stages as mentioned below:

Stage-1: Evaluation of Technical bid.

Stage-2: Evaluation of Financial bid.

In each of above stages, the bidder will be required to meet the eligibility criteria as detailed in tender document to qualify for the next subsequent stages.

Stage-1 of Evaluation of Technical bids:

Tender Evaluation Committee shall review the technical qualification bid submitted by the bidders. If a bidder has deposited the appropriate EMD, participation fee and technical qualification bid documents in conformity with the tender conditions, in respect of each group, then he shall be considered as qualified. In case, the bidder has applied for more than one group, and submitted technical qualification documents in conformity with the tender conditions. .

At this stage, only technical qualification bid would be considered. Financial bids would not be opened at this stage.

The "Tender Evaluation Committee" would perform evaluation of technical qualification bid documents and the process of evaluation shall be as under:

a. The Bidder's information provided in the bid document will be evaluated as per the requirements specified in the E-TENDER and Bidder is required to provide all details as per required information sought in the e-tender Document.

b. The Evaluation Committee may undertake written clarifications from the Bidders. The primary function of clarification in the evaluation process is to clarify ambiguities and uncertainties, if any, arising out of the evaluation of the bid documents.

The technical qualification Documents are as per checklist as

Annexure C–TECHNICAL QUALIFICATION CRITERIA and technical qualification information and undertaking as per **Annexure E** will be considered for evaluation.

Stage-2 Evaluation of Financial bid:

a. All technically eligible bidders shall be considered for financial evaluation in the same pre-determined order as that of the technical evaluation.

b. The Financial bids will be opened in the presence of the bidders representatives, who may choose to attend the same on the specified date, time and address mentioned in the Bid Date Sheet.

c. The financial bid shall indicate the quoted license fees for the group as per the format as annexure F.

d. The bid price shall be in Indian Rupees.

e. Any conditional bid will be rejected.

f. If there is a discrepancy between words and figures ,the amount in words will prevail.

g. If there is no bid quoted or the bid is less than reserve price of group, the bid shall be declared as disqualified.

i) RIGHTS OF DEPARTMENT OF EXCISE IN REGARD TO E- BIDDING

Notwithstanding anything contained in this e-Bid, Department of Excise reserves the right to accept or reject any Bid and to annul the Selection Process and reject all Bids, at any time without any liability or any obligation for such acceptance, rejection or annulment, and without as signing any reasons thereof.

The Department of Excise reserves the right to reject any Bid if:

i. At any time, any misrepresentation is made or uncovered, or

ii. The Bidder does not provide, within the time specified by Department of Excise, the supplementary information sought by Department of Excise for evaluation of the e-Bid.

Such misrepresentation/ improper response may lead to the disqualification of

the Bidder.

j) PERIOD OF VALIDITY OF E-BID

The E-bid shall remain valid till the expiry of period of 30 days after opening of financial bid. If the bidders fail to deposit security within 48 hours of opening of financial bid and declaration of H-1, the procedure as per para 5.1 of part B regarding general terms and conditions for license as per this tender document will be followed.

k) CORRESPONDENCE WITH BIDDER

No Bidders shall contact Department of Excise on any matter relating to his e-Bid from the time of Bid opening to the time of grant of license.

Any effort directly or indirectly by the Bidder to influence an Official/Officer in the Department of Excise in the Bid evaluation, bid comparison or grant of license decisions, may result in the rejection of his Bid.

l) AMENDMENTS IN E-TENDER DOCUMENT

Department of Excise may, in its absolute discretion, but without being under any obligation to do so, update, amend or supplement the information in this e- Tender document.

At any time prior to the deadline for submission of the bids, Department of Excise may amend the e-Tender document by issuing addendum/corrigendum without notifying any Bidder or without giving any reason. Any addendum/corrigendum issued shall be part of the bidding document and shall be communicated by the Department of Excise on Department of Excise website and e-procurement/e-tender websites. In case of issuing addendum/corrigendum, the last date of bid submission maybe extended by Department of Excise, if felt necessary.

Prospective Bidders shall promptly acknowledge such addendum/ corrigendum thereof, in writing via email or fax. Department of Excise will bear no responsibility or liability arising out of non-receipt of the same in time or otherwise by the Bidder.

The Bidders are requested to refrain from requesting extension of time on any grounds since the same will not be entertained by Department of Excise.

No clarification obtained through verbal communication by the Bidder with any employee of Department of Excise will be deemed as addendum/corrigendum to this e tender document. The Bidder acting on such a verbal communication will do so at his own risk and Department of Excise shall bear no responsibility for any outcome arising out of this.

m) COMPLIANCE WITH MANDATORY REQUIREMENTS

All bids will be reviewed for compliance with the mandatory requirements as contained within the e-tender. Bids deemed non-responsive will be eliminated from further

consideration.

n) TERMS AND CONDITIONS OF BIDDERS

Any terms and conditions of the Bidder will not be acceptable at any stage of bidding process.

o) DEVIATIONS IN TERMS AND CONDITIONS OF TENDER

No deviations in the terms and conditions as laid out in the e-tender will be accepted.

The Evaluation Committee overseeing the tender reserves the right to waive minor irregularities.

Bidders are advised to exercise adequate care in quoting the prices. No modification/ correction in the bids will be entertained after the bid submission date.

p) FRAUD AND CORRUPT PRACTICES

The Bidders and their respective employees shall observe the highest standard of ethics during the bidding Process. Notwithstanding anything to the contrary contained herein, Department of Excise may reject any submitted bid without being liable in any manner whatsoever to the Bidder if it determines that the Bidder has directly or indirectly or through an agent, engaged in corrupt practices, fraudulent practice, coercive practice, undesirable practice or restrictive practice in the bidding process.

Department of Excise may also initiate appropriate legal action under relevant Indian laws against the Bidder found indulging in fraud and corrupt practices.

Without prejudice to the rights of Department of Excise here in above, if a Bidder is found by Department of Excise to have directly or indirectly or through an agent, engaged or indulged in any corrupt practice, fraudulent practice, coercive practice, undesirable practice or restrictive practice during the bidding process, such Bidder shall not be eligible to participate in any tender issued by Department of Excise for a period of 2 (two) years from the date such Bidder is found by Department of Excise to have directly or indirectly, engaged or indulged in any corrupt practices, fraudulent practice, coercive practice, undesirable practice or restrictive practice, as the case may be.

Misrepresentation and/or improper response by any Bidder may lead to disqualification of the Bidder. If any such disqualification is detected at any stage of bidding process/implementation, such Bidders are also liable to be blacklisted.

Bids, which in the opinion of Department of Excise, have been completed with the improper assistance of employees of Department of Excise and ex- employees of Department of Excise, or with the utilization of information unlawfully obtained from Department of Excise, will be excluded from further consideration and shall be rejected.

For the purposes of this section, the following terms shall have the meaning herein after respectively assigned to them:

a. "Corrupt practice" means the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value to influence the actions of any person connected with the bidding Process

b. "Fraudulent practice" means a misrepresentation or omission of facts or suppression off acts or disclosure of incomplete facts, in order to influence the bidding Process;

c. "Coercive practice" means impairing or harming or threatening to impair or harm, directly or indirectly, any person or property to influence any person's participation or action in the bidding Process.

d. "Undesirable practice" means establishing contact with any person connected with or employed or engaged by Department of Excise with the objective of canvassing, lobbying or in any manner influencing or attempting to influence the bidding Process;

e. "Restrictive practice" means forming a cartel or arriving at any understanding or arrangement among Applicants with the objective of restricting or manipulating a full and fair competition in the bidding Process.

q) CONFLICT OF INTEREST

Department of Excise requires the Bidders to provide professional, objective, and impartial information and at all times hold Department of Excise's interest paramount. Neither the selected Bidder nor any of its personnel shall engage in any personal, business or professional activity which conflict or could conflict with any of their obligations in relation to this license.

A Bidder may be considered to be in a conflict of interest with one or more parties in this bidding process if, including but not limited to:

a. have controlling shareholders in common with one or more parties in this bidding process; or

b. have the same legal representative for purposes of this bid; or

c. have a relationship with each other, directly or through common third parties, that puts them in a position to have access to information about or influence on the bid of another Bidder, or influence the decisions of Department of Excise regarding this bidding process.

r) CONFIDENTIALITY

After opening of bids, information relating to the examination, clarification, evaluation and comparison of bids, and recommendations concerning the grant of group licenses shall not be disclosed to Bidders or other persons not officially concerned with such process.

Any effort by a Bidder to influence Department of Excise or others connected in the process of examination, clarification, evaluation and comparison of bids, and in decisions

concerning the grant of group licenses, may result in the rejection of his bid.

No Bidder shall contact Department of Excise on any matter relating to its bid, from the time of the opening of bids to the time the license is allotted. Any effort of the Bidder to influence Department of Excise in its decision in respect of bid evaluation, bid comparison or a ward of the award of license shall result in the rejection of the bid and forfeiture of the bid security. During the bid preparation process, Bidders will focus their inquiries and communications, if any, to only the authorized nodal officer of Department of Excise.

The submitted bid of the applicant who resorts to canvassing is liable to be rejected. Bid containing uncalled remarks, or any additional conditions are liable to be rejected.

s) DUE-DILIGENCE BY BIDDERS

Each Bidder should conduct its own study in order to respond to this e-tender document.

Department of Excise makes no commitment or warranty and shall incur no liability under any law, statute, rules or regulations on any claim the potential Bidder may make incase of failure to understand the requirement and respond to the tender document.

t) CLARIFICATIONS FROM BIDDERS

Department of Excise may at its sole discretion contact the Bidder for clarification of the response.

Department of Excise reserves the right to verify the credentials (including documents, declarations, self-certifications) provided by the Bidders by its own means and methods. Incase, Department of Excise receives feedback contrary to the responses of the Bidder or is not satisfied with compatibility of the experience with the required standards/expectations, then Department of Excise reserves the right to form its own opinion and even reject the bids and forfeit the EMD. Department of Excise/ Evaluation Committee may use other sources of information in bid evaluation as required.

u) COLLUSIVE PROPOSAL

Bidders and their employees, agents, advisors and any other person associated with the Bidder, must not engage in any collusive proposal, anti-competitive conduct or any other similar conduct with any other Bidder or any other person in relation to the preparation or submission of bid.

In addition to any other remedies available under any law or any award of license, Department of Excise reserves the right, in its sole and absolute discretion, to reject any submission lodged by a Bidder that engaged in any collusive proposal, anti-competitive conduct or any other similar conduct with any other Bidder or any other person in relation to the preparation or lodgment of proposals, and further the EMD may be forfeited.

v) FALSE AND MISLEADING CLAIMS

Department of Excise may in its absolute discretion exclude or reject any bid that in the opinion of Department of Excise contains any false or misleading claims or statements. Department of Excise has no liability to any person or agency for excluding or rejecting any such proposal.

23. BIDDER'S RISK

a. All risks of loss of or damage to health, property, personal injury or death which may arise during and in consequence of the performance of the license or any commercial risks shall lie with the Licensee.

b. The licensee shall be liable for forfeiture of its security, liquidated damages and termination for default.

24. In case of any contradiction in this document with the Excise Policy notified fortheyear2024-25, the Policy provision will prevail over this DNIT document.

25. COURT JURISDICTION:

Any disputes arising out of this tender shall be governed by Punjab Excise Act, 1914 and Rules framed there under and Terms & Conditions and other orders/directions issued by the Department of Excise from time to time and shall be subject to jurisdiction of Courts in SAS Nagar (Mohali).

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81

List of Groups to be allotted through e-tender

S.No	Name of the Zone	Name of the Range	Name of the Excise District	Name of the newly formed	Urban/ Rural	No. Vends	Reserve Price (Rs. crores) upto	PML Quota in PLS (round off figure)

Annexure-A: Details of the tenderer/bidder

1.	Name of the tenderer/bidder(in block letters)		
2.	Address of correspondence (in block letters) including name of the authorized person (in block letters),telephone number and e-mail id		
3.	State whether the Tenderer/bidder is:		
	(a)	A body incorporated under the Companies Act, 2013: or	
	(b)	A society registered under Cooperative Society Act or under Societies Registration Act: or	
	(c)	A partnership firm or	
	(d)	Limited Liability Partnership firm	
	(e)	A sole proprietorship concern	
	(f)	Others	
4.	If a tenderer /bidder is a body incorporated under the Companies Act, 2013 or a Society registered under the Co-operative Societies Act or under the Societies Registration Act, please state:		
	(a)	Names and addresses of the Managing Director and Directors of company/President and Secretary of The Society.	
	(b)	Registration number of the Company/ Co-operative Society.	
5.	If the tenderer/bidder is a sole proprietor concern or a partnership firm or a limited liability partnership firm registered under Limited Liability Partnership Act, state the name/names of the proprietor/partners comprising the firm.		
6.	Does the tenderer/bidder have a branch office in Punjab. If so, state its address and telephone number and then name and address of the persons managing it.		
7.	Name, address, designation and mobile number of the authorized signatory		
8.	PAN Number		
9	Aadhar Number (for individuals)		
10	Bank Details		
11	Email of the bidder		
PLACE: **DATE:** NAME AND SIGNATURE OF THE TENDERER WITH SEAL			

ANNEXURE-B: FORMAT OF NOTARIZED AFFIDAVIT BY BIDDER

Affidavit

I..... S/o or D/o ..... Resident of

..... hereby solemnly affirm and declare as under:-

(a) I/we am/are qualified as per the prescribed provisions of Punjab Excise Act,1914forgrantoflicenseinFormL-2/L-14Aandam/are not debarred on any of the set statutory requirements as laid down in Punjab Excise Act, 1914.

(b) I/we am aware that the provisions of the Punjab Excise Act, 1914 and all orders/directions issued there under will be deemed to form an integral and in separable part oftheTerms&ConditionsforgrantofL-2/L-14Alicense.

(c) I/we havenot been debarred/disqualified/blacklisted from holding an excise license for supply/sale of liquor by any Government Department or Department of Excise of any state.

(d) I/Weam/are not in violation of any excise rules in any of the states where I am a licensee.

(e) I/we understand that failure to furnish the documents before the stipulated deadline or furnishing false documents will be sufficient ground for cancellation of the deemed status of the provisional highest Bidder and that I will be liable for criminal proceedings under relevant provisions of the Indian Penal Code, 1860 for furnishing false documents.

(f) I/we am/are aware that the Licensing Authority may order forfeiture of part or whole of Security Amount in case of breach of any of the Terms and Conditions of L-2/L-14A License.

(g) I/we am/are aware that in case of a surrender of L-2/L-14A license, security deposit deposited at the time of award of license will be forfeited and the group will be re-tendered and that I/we shall be prohibited from participating in any other bidding process for a period of two years. I shall be responsible for the loss of Govt. revenue on account of surrendering my group before the closing of financial year as per the Excise Act and Rules.

84

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(h) I/we havenot been convicted in any criminal case.

Verification:

Deponent:

Verified at.....this…….day of ..... that the contents of this above Affidavit are true and correct to the best of my knowledge and belief.

DEPONENT

Witness1……

Name:

Address:

Mobile:

Witness2……

Name:

Address:

Mobile:

Annexure-C: Checklist of Bidder Eligibility Criteria in Technical Qualification bid

CHECKLIST FOR ELIGIBILITY CRITERIA

(To be filled up by the bidder)

Sl. No	Basic Requirement	Specific Requirements	Documents required to be uploaded	Pg. No.	Yes/ No
1	Duly filled applicant details as per Annexure A	The applicant shall fill all the basic details as per the information sought	Scanned copy of the Duly filled applicant details as per Annexure A		
2	Participation fee	Proof of deposition/submission of non- refundable Participation fee	Scanned copy of system generated receipt		
3	EMD	Proof of deposition/submission of EMD	Scanned copy of system generated receipt/ receipt from AC(X) concerned regarding deposit of DD of EMD.		
4	Income Tax Returns for the last three assessment years (2023-24,2024-25 and2025-26)	Self attested copies of Income Tax Returns for the last three assessment years(2023-24, 2024-25and2025-26)	Self attested copies of Income Tax Returns for the last three assessment years(2023-24, 2024-25and2025-26)		
5	CIBIL Score	Certified Copy of CIBIL Score by a Bank	Certified Copy of CIBIL Score by a Bank		
6	Up-to-date no-dues certificate from the concerned range for the previous year	Up-to-date no-dues certificate (in case of existing liquor shop licensees) from the concerned range for the previous year	Copy of the Up-to-date no-dues certificate (in case of existing liquor vend/wholesale licensee) from the concerned range for the previous year else upload N/A document in place of this.		
7	PAN card	PAN card of individual in case of proprietorship firm. In case of partnership firm, partnership deed shall be submitted and PAN cards of all the partners or of the partnership firm or authorized partner shall be submitted. In case of Registered Company/ Limited Liability Partnership (LLP) firm etc., Registration Certificate of the firm/ company shall be submitted. PAN Card of the Directors or of the company and Authorized Signatory shall be submitted.	PAN card of individual in case of proprietorship firm. In case of partnership firm, partnership deed shall be submitted and PAN cards of all the partners or of the partnership firm or authorized partner shall be submitted. In case of Registered Company/ Limited Liability Partnership (LLP) firm etc., Registration Certificate of the firm/ company shall be submitted. PAN Card of the Directors or of the company and Authorized Signatory shall be submitted.		
8	A Notarized affidavit as per Annexure -B	All declarations on the Rs100 affidavit declaring all the points. In regard to the eligibility of the bidder and its relationships in liquor trade	Notarized affidavit		

Annexure E: Undertaking for Technical Bid Submission

Technical Bid Submission Certificate

[To be submitted on Bidders Letterhead]

To

Excise Commissioner, Govt. of Punjab
Excise and Taxation Bhawan Sector 69, SAS Nagar (Mohali).

Sub: Undertaking For Technical Bid Submission

(Tender Ref No.:_____Dated:_____)

Dear Sir,

We are pleased to submit our Technical bid for 'Grant of Group License for Retail vends of Liquor in State of Punjab for group *(Please Mention number of group for which technical bid is being submitted)* I am mentioning my details for the technical bid which are as under: Name of the bidder:_____

Name of the group applied for: ---------

I declare that, I am authorized person to submit the technical bid. I here by declare that our Technical bid is complete in all respects.

Place…… **Signature of the Authorized Signatory**
Date…… **Of the Bidder**

Name……
Designation……
Address……Phone……
……..
Email……

87

Annexure-F: Financial Bid

Tender Inviting Authority: Excise Commissioner, Punjab	
Name of License: Grant of Group Retail licenseL-2/L-14A	
Tender ID:	
Name of the Bidder/Bidding Firm/Company:	**To be filled and Bidder**
PRICESCHEDULE **(This template must not be modified/replaced by the bidder and the same should be uploaded after filling the relevant columns, else the bidder is liable to be rejected for this tender. Bidders are allowed to enter the Group Name and Number and Values only)**	

Sl. No.	Name/Number of the Group	Reserve license fee for group(in figures) (in Rs. Crores)	Quoted license fee (In Figures) To be entered by the Bidder(inRs. Crores)	Quoted License Fees (in Words)in Rs Crores

Place.....
Date.....

Signature of the Authorized

Signatory of the Bidder

Name.....
Designation.....
Address.....
Phone.....
Email.....

Sd/-
JITENDRA JORWAL
Excise Commissioner,Punjab.

3675/3-2026/Pb. Govt. Press, S.A.S. Nagar

PART III
GOVERNMENT OF PUNJAB
OFFICE OF EXCISE COMMISSIONER
PUNJAB, PATIALA
NOTIFICATION
The 29th March, 2026

No. G.S.R. 21/P.A.1/1914/Ss.21 and 59/Amd.(78)/2026.- In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 30/P.A.1/1914/S.9/2025, dated the 9th May, 2025, and all other powers enabling me in this behalf, I, Jitendra Jorwal, IAS, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Distillery Rules, 1932, namely:-

RULES

1. (1) These rules may be called the Punjab Distillery (First Amendment) Rules, 2026.

(2) They shall come into force on and with effect from the1st day of April, 2026.

2. In the Punjab Distillery Rules, 1932 (hereinafter referred to as the said rules), in rule 4, for clause (a), the following clause shall be substituted, namely: -

"(a) deposited the sum of rupees three crore and thirty six lakh plus rupees seventy eight thousand per kilo litre per day (as per installed capacity) or rupees four crore and fifty six lakh, whichever is higher, in both of the above specified fee:

Provided that Letter of Intent (LOI) shall be issued for the grant of Distillery License on payment of rupees six crore and thirty lakhs which shall be valid for two years. LOI may be renewed on payment of rupees forty eight lakh for first renewal, rupees fifty four lakhs for second renewal and rupees sixty lakhs for third renewal."

3. In the said rules, in rule 7, in sub-rule (1), for the words and brackets "rupees two crore and eighty lakh plus rupees sixty five thousand per kilolitre per day (as per installed capacity) or rupees three crore and eighty lakh", the words and brackets" rupees three crore and thirty six lakh plus rupees seventy eight thousand per kilo litre per day (as per installed capacity) or rupees four crore and fifty six lakh" shall be substituted.

4. In the said rules, in rule 93,-

(a) In clause (e), in sub-clause (1) in the Table, after serial number 3 and the entries relating thereto the following serial number and entries shall be added,

"4.	PML 40^{O}	180 ML	PET bottles"

(b) in clause (k),-

(i) in the second proviso for the figures and sign "15,000", the word, figures and signs "Rs. 16,500/-" shall be substituted; and

(ii) for the second last and last proviso, and the Note thereunder, the following shall, respectively, be substituted, namely:-

"Provided further that any new brand or variant, manufactured or imported from out of the State of Punjab or India, seeking for the registration in Punjab for the first time, shall provide the proof of registration or approved EDP in at least three States or UTs of the Country. The Excise Commissioner reserves the right to impose any additional condition for such registrations. Excise Commissioner may give relaxations in the condition(s) of registration to any hundred percent Government owned Entity or Undertaking:

Provided further that wherever any new brand variant (manufactured or bottled in Punjab) is applied for registration and difference in EDP of the new and existing brand variant is less than equal to 33%, such brand variant shall be registered at the EDP of the existing brand variant. Wherever any new brand variant (manufactured or bottled in Punjab) is applied for registration and difference in EDP of the new and existing brand variant is more than 33%, such brand variant shall not be treated as brand variant and instead shall be deemed to be a new brand. Restriction regarding classification of brand variant shall not be applicable on BIO brands.

Note:- Any reduction in import duty (custom duty) on BIO brands shall lead to lowering of EDP accordingly while fixing the EDP for financial year 2026-27. The onus of declaration of reduction in the import duty (custom duty) of BIO brands shall be on the applicant.";

(c) in clause (kk),-

(i) for the existing Table, the following Table shall be substituted, namely:-

"Serial No.	**Item**	**Fee(in rupees)**
1.	Brand Registration fee per Label for IMFL, Beer & RTD	1,76,000
2.	Brand Registration fee for Wine and Cider	2,750

3.	Brand Registration fee for PML including Rum/Gin/Whisky of any degree.	55,000
4.	(a)Brand Registration fee per Label for Imported Foreign Liquor(BIO)	1,32,000
5.	(b)Brand Registration fee per Label for Imported Foreign Liquor (BIO) having volume less than 200 cases	41,800
6.	For Export(for each state on IMFL/Beer/CL)	33,000
7.	Subsequent change in all the approved labels During the year except Wine and Cider.	55,000
8.	Brand Registration fee for hotels of 3-star and above category in respect of liquor imported from abroad of which brands are not already approved by the Excise Commissioner, Punjab.	16,500
9.	Brand registration for micro-breweries	16,500" ;and

(ii) in the first proviso, for the figures and signs"30,000/-", the figures and signs "33,000/-"shall be substituted.

(d) in clause(s), for the figures and sign"2025-26", the figures and sign"2026-27" shall be substituted.

5. In the said rules, in rule 129, for the existing Tables, the following Tables shall be substituted, namely:-

(a) Stand-alone Ethanol Plants

Serial No.	**License Fee/Annual Renewal Fee/ Capacity enhancement**	**Fee (in rupees)**
1.	Fee for grant of License	Rs.60 lakhs
2.	Annual Renewal Fee	Rs.60 lakhs
3	For increasing capacity or Expansion to manufacture Ethanol	Rs. 6600/- per KLPD

(b)Integrated Ethanol Plants (Ethanol Plants in the premises of Distilleries)

Serial No.	**License Fee/ Annual Renewal Fee/Capacity enhancement**	**Fee (in rupees)**
1.	Fee for grant of License	Rs.60 lakhs
2.	Annual Renewal Fee	Rs.60 lakhs

3	For increasing capacity or Expansion to manufacture Ethanol	Rs. 6600/- per KLPD"

6. In the said rules, for rule130, the following rule shall be substituted namely:-

"130. A license in form MM-1 shall be granted by the Financial Commissioner subject to such restrictions or conditions as the State Government may impose for the production of malt spirit. The license fee of such license shall be rupees thirty lakhs. The terms and conditions of this license shall be specified by the Government later on. The Letter of Intent (LOI) shall be issued for the grant of Malt Manufacturing license on payment of rupees nineteen lakhs twenty thousand, which shall be valid for two years. The LOI may be renewed on payment of rupees six lakhs."

7. In the said rules, after rule 131, the following rules shall be added, namely:-

"**132. Yearly permissions:-** The permissions for import and export of bottled and bulk spirit, shall be given for complete financial year.

133. Last date of payment of onetime license/renewal fee of all types of licenses: The last date of payment of differential license fee (License fee prescribed in previous year's policy and new policy) shall be 31st March, 2026. In case there is delay beyond 31st March, 2026, an interest @ 1.5% per month on pro rata basis shall be levied. In case there is a delay beyond 30th April, 2026, in filing of application or payment of license fee, penalty of rupees five lakhs shall be levied in addition to the interest.

134. Fee for alterations in plant layouts:- Fee for all types of alterations in Distillery units shall be charged at Rs. 2 lakh per alteration and in other manufacturing units, it shall be charged at Rs. 1 lakh per alteration.

135. The Department shall explore the ways and means to increase the working hours including dispatch of/from manufacturing units."

Sd/-
JITENDRA JORWAL,
Excise Commissioner, Punjab.

3675/3-2026/Pb. Govt. Press, S.A.S. Nagar

PART III

GOVERNMENT OF PUNJAB
OFFICE OF EXCISE COMMISSIONER
PUNJAB, PATIALA

NOTIFICATION

The 29th March, 2026

No. G.S.R. 22/P.A.1/1914/Ss.22 and 59/Amd.(33)/2026.- In exercise of the powers conferred by sections 22 and 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 30 /P.A.1/1914 /S.9/ 2025, dated the 9th May, 2025, and all other powers enabling me in this behalf, I, Jitendra Jorwal, IAS, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Excise Bonded Warehouse Rules, 1957, namely:-

RULES

1. (1) These rules may be called the Punjab Excise Bonded Warehouse (First Amendment) Rules,2026.

(2)They shall come into force on and with effect from the 1st day of April, 2026.

2. In the Punjab Excise Bonded Warehouse Rules, 1957, in rule 4,-

(i) for sub-rules (1), (1A) and (1B), the following sub-rules shall be substituted, namely: -

"(1) A person who desires to set up a Bottling Plant in the State of Punjab shall obtain a Letter of Intent (LOI). The LOI shall be issued with certain terms and conditions with a specified period of validity. It shall be issued with the permission of the Government. For the year 2026-27, the fee for first time grant of Letter of Intent (LOI) and subsequent renewals shall be charged at ninety lakh rupees and thirty lakh rupees respectively.

(1A) A license under these rules may be granted for a period, not exceeding one year upto 31st day of March of the financial year following the day of grant of license on payment of fee, as provided hereinafter:-

(a) Where a Bonded Warehouse has a storage capacity not exceeding 1,35,000 proof litre - rupees twenty four lakh plus rupees three lakh sixty thousand per bottling line or rupees thirty four lakh and twenty thousand, whichever is higher; and

(b) Where a Bonded Warehouse has a storage capacity exceeding 1,35,000 proof litre - rupees twenty four lakh plus rupees three lakh sixty thousand per bottling line or rupees fifty four lakh, whichever is higher.

(1B) The annual renewal license fee for the financial year 2026-27, shall be as under:

(a) Where a Bonded Warehouse has a storage capacity not exceeding 1,35,000 proof litre - rupees twenty four lakh plus rupees three lakh sixty thousand per bottling line or rupees thirty four lakh and twenty thousand, whichever is higher; and

(b) Where a Bonded Warehouse has a storage capacity exceeding 1,35,000 proof litre - rupees twenty four lakh plus rupees three lakh sixty thousand or rupees fifty four lakh, whichever is higher." ; and

(ii) in sub-rule (4), in clause (3), for sub-clauses (b) and (c), the following sub-clauses shall be substituted, namely:-

"(b)The licensee shall have to pay an annual license fee of rupees five lakh;

(c) Minimum number of lines for lease allowable shall be one;".

Sd/-

JITENDRA JORWAL,
Excise Commissioner, Punjab.

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PART III
GOVERNMENT OF PUNJAB
OFFICE OF EXCISE COMMISSIONER
PUNJAB, PATIALA

NOTIFICATION

The 29th March, 2026

No. G.S.R. 23/P.A.1/1914/Ss.34 and 59/Amd.(52)/2026.- In exercise of the powers conferred by sections 34 and 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 30/P.A.1/1914/S.9/2025, dated the 9th May, 2025, and all other powers enabling me in this behalf, I, Jitendra Jorwal, IAS, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Liquor Permit and Pass Rules, 1932, namely:-

RULES

1. (1) These rules may be called the Punjab Liquor Permit and Pass (First Amendment) Rules, 2026.

(2)They shall come into force on and with effect from the 1st day of April, 2026.

2. In the Punjab Liquor Permit and Pass Rules, 1932 (hereinafter referred to as the said rules), in rule 2, in the fourth proviso, for the words and figures "rupee1 per Bulk Litre", words and figures "rupee 1.5 per Bulk Litre" shall be substituted.

3. In the said rules, in rule 22, in clause (g), for the existing table and note thereunder, the following shall be substituted, namely:-

"Serial No.	**Particulars**	**Permit Fee**
1.	IMFL/IFL	Rs.2.75/- per PL
2.	Permit fee on L-1toL-1transfer of IMFL and Beer	Rs.2.75/- per PL
3.	Beer	Rs.2.75/- per BL
4.	Ethanol	Rs.1.5/- per BL
5.	Denatured Spirit	Rs.0.77/- per BL
6.	Denatured Spirit for alcohol based industries	Rs.0.77/- per BL
7.	Denatured Spirit when imported from other States/Union Territory	Rs.0.77/- per BL
8.	RS/ENA per B.L. transfer from D-2 licensee to BWH-2 licensee (Bottling Plant) for manufacture of IMFL meant for sale in Punjab	Rs.5.50 - per BL upto Rs. 750/- EDP per case
		Rs.17.60/-per BL above Rs. 751/- to Rs. 1500/- EDP per case
		Rs. 35.20/- per BL

		above Rs. 1501/- to Rs. 5000/- EDP per case
		Rs. 66.00/- per BL above Rs.5001/- EDP per case
9.	RS/ENA per B.L.to be used within D-2 (Distillery) premises for manufacture of IMFL meant for sale in Punjab (payable at the time of transfer to ENA for bottling)	Rs.5.50 /- per BL upto Rs. 750/- EDP per case
		Rs.17.60/-per BL above Rs. 751/- to Rs. 1500/- EDP per case
		Rs. 35.20/- per BL above Rs. 1501/- to Rs. 5000/- EDP per case
		Rs. 66.00/- per BL above Rs.5001/- EDP per case

Note-1: Apart from ENA, permit fee shall be charged as per the above rates on vatted malt spirit, malt spirit, scotch concentrate and any other kind of spirit which is used for manufacturing of IMFL for Punjab.

Note-2: Fee to the tune of rupee 1.5 per Bulk Litre on pass for removal of ethanol from the stand alone ethanol unit or integrated ethanol unit (ethanol unit at the premises of existing distillery unit) shall be charged."

4. In the said rules, in rule 22-A, in sub rule (1),-

(a) for the words "rupees two thousand", the words "rupees two thousand and five hundred" shall be substituted; and

(b) for the words "rupees ten thousand", words "rupees fifteen thousand" shall be substituted.

5. In the said rules, in rule 22-B, in the table for serial number (v) and the entries relating thereto the following shall be substituted namely:-

"(v) Serving liquor in a function at a private place i.e. place owned and used by self,	Rs. 2000/- per day per function."

Sd/-

JITENDRA JORWAL,
Excise Commissioner, Punjab.

3675/3-2026/Pb. Govt. Press, S.A.S. Nagar

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

NOTIFICATION

The 29th March, 2026

No. G.S.R. 24/P.A.1/1914/Ss.24 and 58/Amd.(53)/2026.- In exercise of the powers conferred by sections 24 and 58 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to dispense with the condition of previous publication and to make the following rules, further to amend the Punjab Restaurant (Consumption of Liquor) Rules, 1955, namely:-

RULES

1. (1) These rules may be called the Punjab Restaurant (Consumption of Liquor) First Amendment Rules, 2026.

(2)They shall come into force on and with effect from the1st day of April, 2026.

2. In Punjab Restaurant (Consumption of Liquor) Rules, 1955, for rule 5, the following rule shall be substituted, namely:-

"5. Subject to the other provisions of the rules and subject to the conditions specified therein, a license in Form L-52 may be granted by the Collector concerned for a period of one year from 1st April to 31st March of the Financial Year on the payment of a fixed fee as prescribed in the table given below, namely:-

TABLE

Name of the License-L-52	**Rate of License Fee/Other Fee/ Levies (in rupees)**
(i)PML	
(a) Urban	55,000
(b) Rural	8,800
(ii)IMFL	
(a)In Corporation Area where area upto500 sqft	80,000
(a1)In Corporation Area where area is between 501 sqft to 1000 sq ft	1,50,000
(a2)In Corporation Area where area is between 1001sq ft to 2000 sq ft	3,00,000
(a3)In Corporation Area where area is above 2001sqft	5,00,000
(b)Other Urban Area	49,500
(c) Rural	13,200:

Provided that for the purpose of categorization of taverns (ahatas) in Municipal Corporation area, area shall be defined as for the purpose of measurement of area of ahata, entire area in use, whether covered or not, by the licensee for serving of liquor and other related ancillary activities like cooking, serving etc. shall be taken:

Provided further that the provisions regarding opening of taverns (L-52) attached to vends shall apply mutatis mutandis to sub-vends also:

Provided further that the premises attached to L2 and L14A vends shall pay the fee as prescribed".

D. K. TIWARI,
Additional Chief Secretary-cum-
Financial Commissioner (Excise)
to Government of Punjab,
Department of Excise and Taxation.

3675/3-2026/Pb. Govt. Press, S.A.S. Nagar

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION

NOTIFICATION

The 29th March,2026

No. G.S.R. 25/P.A.1/1914/Ss.24 and 58/Amd.(54)/2026.- In exercise of the powers conferred by section 5 read with sections 24 and 58 of the Punjab Excise Act, 1914(Punjab Act1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to dispense with the condition of previous publication and to make the following Orders, further to amend the Punjab Intoxicants License and Sales Orders, 1956, namely:-

ORDERS

1. (1)These rules may be called the Punjab Intoxicants License and Sales(First Amendment) Orders,2026 .

   (2)They shall come into force on and with effect from the 1st day of April, 2026.

2. In the Punjab Intoxicants License and Sales Orders, 1956(hereinafter referred to as the said Orders), in Order-1, in clause (bb), in the table, for serial number (v) and the entries relating thereto the following shall be substituted, namely:-

" Serving liquor in a function at a private place i.e place owned and used by self.	Rs. 2000/- per day per function."

3. In the said Orders, Order 2-AA shall be omitted.
4. In the said Orders, for Order 2AAA, the following order shall be substituted, namely:-

"2AAA. The retail licenses for the financial year2026-27 shall be offered for

renewal to the existing L-2/L-14A retail licensees. The licensees hall deposit 0.6% of prescribed license fee for the year 2026-27 of a group as renewal fee along with the application for renewal. Reserve price or prescribed license fee of a group in 2026-27 shall be calculated as given hereunder:-

Reserve Price/ Prescribed License Fee of the Groups in 2026-27= Discovered license fee of the group in 2025-26 + 6.5% increase over the discovered license fee of the group in 2025-26.

The groups which are not renewed, shall be allotted through e-tender process.".

Sd/-
D.K Tiwari,
Additional Chief Secretary-cum-
Financial Commissioner (Excise) to
Government of Punjab,
Department of Excise and Taxation.

3675/3-2026/Pb. Govt. Press, S.A.S. Nagar

PART III

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE COMMISSIONER PUNJAB, PATIALA

NOTIFICATION

The 29th March, 2026

No. G.S.R. 26/P.A.1/1914/Ss.21 and 59/Amd.(39)/2026.- In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 30/P.A.1/1914/S.9/2025, dated the 9th May, 2025, and all other powers enabling me in this behalf, I, Jitendra Jorwal, IAS, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Brewery Rules, 1956, namely:-

RULES

1. (1)These rules may be called the Punjab Brewery (First Amendment) Rules, 2026.

(2)They shall come into force on and with effect from the 1st day of April, 2026.

2. In the Punjab Brewery Rules, 1956 (hereinafter referred to as the said rules), in rule 2, after the definition of "Gravity", the following definition shall be inserted, namely:-

" "High Gravity Brewing" means diluting concentrated beer by diluting its original gravity when the beer moves from storage tanks to bright beer tanks (BBTs) by crafting machines that control and measure liquid and inject appropriate quantity by blending water to create beer of desired strength when it reaches Bright Brewing Tank (BBT)."

3. In the said rules, in rule 5, for clause (a), and the proviso thereunder, the following shall be substituted, namely :-

"(a) deposited a sum of rupees two crores sixty four lakh as license fee:

Provided that Letter of Intent (LOI) shall be issued for the grant of Brewery License on payment of rupees three crore and seventy eight lakhs which shall be valid for two years. LOI may be renewed on payment of rupees forty eight lakh for first renewal, rupees fifty four lakhs for second renewal and rupees sixty lakhs for third renewal."

4. In the said rules, in rule 8, in sub-rule (1), for the words " rupees one hundred and eighteen lakh plus rupees eight lakh twenty thousand per lakh hecto-litre, subject to minimum rupees one hundred and ninety lakh", the words "rupees one hundred and forty one lakh sixty thousand plus rupees nine lakh eighty four thousand per lakh hecto-litre, subject to minimum rupees two hundred and twenty eight lakh" shall be substituted.

JITENDRA JORWAL,
Excise Commissioner, Punjab.

3675/3-2026/Pb. Govt. Press, S.A.S. Nagar

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
NOTIFICATION

The 29th March, 2026

No. G.S.R.27/P.A.1/1914/Ss.31,32,34 and 58/Amd.(199)/2026.- In exercise of the powers conferred by section 58 read with sections 31, 32 and 34 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to dispense with the condition of previous publication and to make the following orders, further to amend the Punjab Excise Fiscal Orders, 1932, namely:-

ORDERS

1.(1) These Orders may be called the Punjab Excise Fiscal (First Amendment) Orders, 2026 .

(2) They shall come into force on and with effect from the1st day of April, 2026.

2. In the Punjab Excise Fiscal Orders, 1932 (hereinafter referred to as the said Orders), in Order-1,-

(i) in clause (i), after the words and sign "any degree,", the words, figures and sign "except 40 degree," shall be inserted,.

(ii) after clause (i), the following clause shall be inserted, namely:-

"(ia) On Punjab Medium Liquor of 40 degree, excise duty at the rate of Rs. 50/- per PL shall be charged at wholesale level and Rs. 50/- per PL shall be charged at manufacturer level. There shall be no excise duty on 40 degree PML at the retail level. The Excise duty paid on 40 degree PML quota shall not be adjustable in the license fee."; and

(iii) after clause (iii), the following clause shall be added, namely:-

"(iv) An additional license fee shall be levied at the first stage of sale from a manufacturing unit or importing entity, on PML, IMFL, IFL, Wine, Cider, rum, Gin, Vodka, RTD and other liquor products and Beer, as per the rates given below:-

	2026-27			
PML	Rs.22/-per PL			
IMFL, IFL, Wine, Cider, Rum, Gin, Vodka, RTD		EDP upto Rs. 1000	Rs. 43/- per BL	

and other liquor products	More than Rs.1000 but less than Rs. 2000	Rs. 52/- per BL
	More than Rs.2000 but less than Rs. 4000	Rs. 90/- per BL
	Above Rs. 4000	Rs.130/-per BL
Beer	Rs.27/-per BL	

Note:- This additional license fee shall not be part of the prescribed/discovered license fee of the Group."

3. In the said Orders, in Order1-D, for the existing table, the following table shall be substituted, namely:-

"Serial No.	**Kind of Liquor**	**Rate of Fees per proof litre/bulk litre (in rupees)**
1.	Indian Made Foreign Liquor of any degree.	i) Upto 5000 EDP- Rs.39.6/-per PL ii) Above 5000 EDP-Rs.55/-per PL
2.	Liquor Imported from abroad	49.5 /-per PL
3.	Ready to Drink beverages upto 20^0 proof strength.	1.37 /-per BL
4.	Potable Malt and fruit based Spirits of all types in bulk) used for blending IMFL.	7.70/-per BL
5.	Potable Rectified Spirit/Extra Neutral Alcohol (in bulk)	3.85 /-per BL
6.	Wine	1.26/-per BL
7.	Beer of all types	13.75/-per BL
8.	Canned Beer	13.75/-per BL"

4. In the said Orders, in Order1-F, for the words, brackets, figures and signs "rupees one and sixty five paisa (Rs.1.65/-)", the words, brackets, figures and signs "rupees one and eighty two paisa (Rs.1.82/-)" shall be substituted.

D.K Tiwari,
Additional Chief Secretary–cum-
Financial Commissioner (Excise) to
Government of Punjab,
Department of Excise and Taxation.

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PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF FINANCE
(FINANCE PENSION POLICY AND COORDINATION)
NOTIFICATION
The 30th March, 2026

No. G.S.R. 28/Const./Art.309/Amd.(3)/2026.- In exercise of the powers conferred by the proviso to article 309 read with clause (3) of article 187 of the Constitution of India, and all other powers enabling him in this behalf, the Governor of Punjab, after consultation with the Speaker of the Punjab Vidhan Sabha, in so far as such consultation is necessary under the aforesaid provisions, is pleased to make the following rules further to amend the Punjab Civil Services Rules, Volume-II, namely:-

RULES

1. (1) These rules may be called the Punjab Civil Services (Amendment) Rules, Volume-II, 2026.

(2) They shall come into force at once.

2. In the Punjab Civil Services Rules, Volume-II, in rule 6.17, in sub–rule (3), in clause (e), at the end, for the sign '.', the sign ';' shall be substituted and thereafter, the following proviso shall be added, namely:-

"Provided that where a deceased Government employee or pensioner is not survived by a widow or widower or a child or parents eligible for family pension, or if the widow or widower, children and parents of the Government employee or pensioner cease to be eligible for family pension, the family pension at the rate specified in sub-rule (1) or rule 6.17-A, as the case may be, shall be payable to the dependent siblings suffering from a mental or physical disability, of the Government employee or pensioner for life if the siblings

were wholly dependent upon the Government employee or pensioner immediately before his or her death. The other terms and conditions for grant of family pension in this case shall remain the same as those applicable in the case of disabled son or daughter."

Sd/-

ALOK SHEKHAR,
Additional Chief Secretary to Government of Punjab,
Department of Finance.

3675/3-2026/Pb. Govt. Press, S.A.S. Nagar

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF TRANSPORT
(Transport-II Branch)
NOTIFICATION

The 17th March 2026

No. G.S.R. 29 /C.A.59/1988/Ss.65,111 and 112/Amd./2026.- The following draft of rules further to amend the Punjab Motor Vehicles Rules, 1989, which the Governor of Punjab proposes to make in exercise of the powers conferred by clauses (b) and (d) of sub-section (2) of section 65 and sub-section (2) of section 111 read with section 112 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) and all other powers enabling him in this behalf, is hereby published as required by sub-section (1) of section 212 of the said Act, for the information of the persons likely to be effected thereby.

Notice is hereby given that the draft will be taken into consideration by the Government on or after the expiry of a period of thirty days from the date of publication of this notification in the official Gazette, together with any objection or suggestion, if any, which may be received by the Secretary to Government of Punjab, Department of Transport, Mini Secretariat, Sector 9, Chandigarh from any person, before the expiry of the period so specified with respect to the said draft, namely:-

DRAFT RULES

1. These rules may be called the Punjab Motor Vehicles (Amendment) Rules, 2026.

2. In the Punjab Motor Vehicles Rules, 1989, in rule 33, for sub-rule (1-A), the following sub-rule shall be substituted, namely:-

"(1-A) For the purpose of the registration of non-transport vehicles and transport vehicles (fully Built) as per clauses (iii) and (iv) of sub-rule (1) of rule 47 of the central motor vehicles rules, 1989 upon the first sale under sub-sections (3), (5) and (6) of section 41 of the Motor Vehicles Act, 1988 from a dealer holding a valid trade certificate, the Government may, subject to such conditions as may be specified by it from time to time, empower any such dealer who holds a Bachelor's degree from a recognized university to be the special registering authority. Notwithstanding anything contained herein, any dealer who is engaged in the sale, distribution or servicing of any kind of agricultural vehicle and machinery, like tractors, combines, harvesters and harvester combines, and who does not possess a Bachelor's degree from a recognized university may appoint a duly authorized employee or any other person related to him by blood, Who holds a Bachelors degree from a recognized university to operate the VAHAN ID of the said dealer. All acts, duties or functions performed by such authorized employee or authorized

person in the course of their engagement shall be deemed to have been performed by the dealer. The dealer shall be fully liable and accountable for any actions, omissions, or breaches committed by such authorized employee or authorized person in the execution of their responsibilities as provided under the Act, and the rules framed thereunder."

Sd/-

VARUN ROOJAM,
Secretary to the Government of Punjab,
Department of Transport.

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